### MOSS-ADAMS IIP

CERTIFIED PUBLIC ACCOUNTANTS | BUSINESS CONSULTANTS

805 SW Broadway, Suite 1200 Portland, OR 97205 Telephone: 503-242-1447

Fax: 503-274-2789

**Shirley Dunn Sunwest Management Inc.** 3723 Fairview Industrial Drive SE **Suite 270** Salem, OR 97302-0006

Invoice #: Invoice Date:

1872177 05/06/10

Client #:

613256

Amount Enclosed:

Please return top portion with remittance. Include your client number and invoice number on your check.

Invoice #: 1872177 Invoice Date: 05/06/10 Client #: 613256

### For professional services rendered in April 2010 in connection with:

Consulting services in connection with fresh start accounting issues and tax consequences associated with the plan of reorganization.

6,679.00

| Staff Name         | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|--------------------|--------------|-------------|---------------|
| Boyd, Marcy J      | 1.8          | \$270.00    | \$486.00      |
| Dauble, Judy       | 1.0          | \$300.00    | \$300.00      |
| Karas, Joseph D    | 13.0         | \$300.00    | \$3,900.00    |
| Seeds, Abbey       | 4.3          | \$250.00    | \$1,075.00    |
| Strothers, Harriet | 3.4          | \$270.00    | \$918.00      |
|                    | 23.5         |             | \$6,679.00    |

Services in connection with HUD audits.

1,929.00

| Staff Name     | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|----------------|--------------|-------------|---------------|
| Boyd, Marcy J  | 1.2          | \$270.00    | \$324.00      |
| Coplen, Lynn   | 7.8          | \$175.00    | \$1,365.00    |
| Hoglan, Lisa E | 0.8          | \$300.00    | \$240.00      |
|                | 9.8          |             | \$1,929.00    |

Determining reporting positions for dispositions of real and personal property and allocation of gain/loss to members; develop instructions on preparation of returns; discussions with Tom Wettlaufer and internal accounts on how gain/loss was calculated; determination of COD income situations.

50.00

Staff Name Hours Rate Amount Seeds, Abbey \$250.00 \$50.00 0.2

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Professional services related to the preparation and review of the entirety of the affiliated entity tax returns including the following:

24,559.50

- Identifying and scheduling personnel and other resources
- Documentation and instructions for preparers and reviewers including prioritizing of entities
- Developing procedures for conveying draft K-1 information to investors
- Researching and documenting state filing positions including non-resident withholding requirements, composite filings and Oregon minimum tax
- Tax specialist review of representative sample of tax returns and legal documents to identify issues affecting other entities
- Inquiries and communication with Receiver, Restructuring Officer, and Sunwest employees
- Various communications with the Sunwest Legal Department regarding DRO's and other legal documents
- Downloading tax return preparation information from FTP site and filing in entity files; Section 754 depreciation information requests; follow up on missing information for Priority 1 tax returns and disposition entities

| Staff Name         | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|--------------------|--------------|-------------|---------------|
| Cockburn, Rob L    | 1.5          | \$300.00    | \$450.00      |
| Dauble, Judy       | 35.0         | \$300.00    | \$10,500.00   |
| Gaffney, James B   | 4.0          | \$300.00    | \$1,200.00    |
| Girt, David L      | 1.9          | \$300.00    | \$570.00      |
| Kemp, Amanda       | 0.3          | \$155.00    | \$46.50       |
| Price, Andrew J    | 2.0          | \$215.00    | \$430.00      |
| Reynolds, Robert   | 7.0          | \$300.00    | \$2,100.00    |
| Ringrose, Alyse    | 9.5          | \$175.00    | \$1,662.50    |
| Seeds, Abbey       | 14.7         | \$250.00    | \$3,675.00    |
| Shahbaz, Sarah     | 1.5          | \$155.00    | \$232.50      |
| Solomon, Matthew D | 7.3          | \$300.00    | \$2,190.00    |
| Strothers, Harriet | 3.7          | \$270.00    | \$999.00      |
| White, Laurie K    | 6.3          | \$80.00     | \$504.00      |
|                    | 94.7         |             | \$24,559.50   |

Out-of-pocket expenses 55.52

| <u>Expense</u>   | <u>Amount</u> |
|------------------|---------------|
| Meals            | \$46.00       |
| Postage/Delivery | \$9.52        |
|                  | \$55.52       |

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Preparation of S-corp extensions including taxable income estimates; develop processes for filing extensions.

12,607.00

| Staff Name      | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|-----------------|--------------|-------------|---------------|
| Burns, John     | 4.1          | \$135.00    | \$553.50      |
| Chase, Dee Al   | 35.2         | \$155.00    | \$5,456.00    |
| Dauble, Judy    | 4.5          | \$300.00    | \$1,350.00    |
| Ringrose, Alyse | 16.8         | \$175.00    | \$2,940.00    |
| Sessions, Jenna | 1.5          | \$105.00    | \$157.50      |
| Seeds, Abbey    | 8.6          | \$250.00    | \$2,150.00    |
|                 | 70.7         | _           | \$12,607.00   |

Services in connection with preparation and review of 2008 amended tax returns.

102.50

| Staff Name   | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|--------------|--------------|-------------|---------------|
| Mark, Kellie | 0.5          | \$105.00    | \$52.50       |
| Seeds, Abbey | 0.2          | \$250.00    | \$50.00       |
|              | 0.7          |             | \$102.50      |

Out-of-pocket expenses

46.89

| Expense          | <u>Amount</u> |
|------------------|---------------|
| Postage/Delivery | \$46.89       |

Services in connection with Sunwest Management Inc. employee benefit plan audits.

239.50

| Staff Name        | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|-------------------|--------------|-------------|---------------|
| Bridges, Amanda M | 8.0          | \$215.00    | \$172.00      |
| Vincent, Zachary  | 0.5          | \$135.00    | \$67.50       |
|                   | 1.3          |             | \$239.50      |

Analysis of entities with 2009 dispositions to evaluate the current and future tax reporting and impact on partners. Development and communication of recommendations and conclusions including attending tax planning meetings.

12,856.00

| Staff Name         | <u>Hours</u> | <u>Rate</u> | <u>Amount</u> |
|--------------------|--------------|-------------|---------------|
| Dauble, Judy       | 10.5         | \$300.00    | \$3,150.00    |
| Gaffney, James B   | 6.0          | \$300.00    | \$1,800.00    |
| Huehn, Jaclyn      | 2.3          | \$135.00    | \$310.50      |
| Ringrose, Alyse    | 1.8          | \$175.00    | \$315.00      |
| Russell, Christine | 4.1          | \$105.00    | \$430.50      |
| Seeds, Abbey       | 15.7         | \$250.00    | \$3,925.00    |
| Wanlass, Benjamin  | 15.0         | \$195.00    | \$2,925.00    |
|                    | 55.4         |             | \$12,856.00   |

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Services in connection with tax return preparation and review and addressing IRS and state notices for the following entities:

46,029.50

| SW - Aaron Ridge Apartments, LLC<br><u>Staff Name</u><br>Lynch, Michael E                                    | Hours<br>1.3                             | Rate<br>\$300.00                                     | <u>Amount</u><br>\$390.00  |
|--|--|--|--|
| SW - Addie Meedom House, LLC <u>Staff Name</u> Hopf, Amber  Seeds, Abbey                                     | Hours<br>3.7<br>0.1<br>3.8               | Rate<br>\$105.00<br>\$250.00                         | Amount<br>\$388.50<br>\$25.00<br>\$413.50                        |
| SW - Albany Senior Living, LLC <u>Staff Name</u> Carson, Taylor Gentry, Shane D Ringrose, Alyse Seeds, Abbey | Hours<br>1.3<br>0.4<br>0.5<br>0.1<br>2.3 | Rate<br>\$105.00<br>\$270.00<br>\$175.00<br>\$250.00 | Amount<br>\$136.50<br>\$108.00<br>\$87.50<br>\$25.00<br>\$357.00 |
| SW - Anderson Senior Living, LLC<br><u>Staff Name</u><br>Morrow, Nathan                                      | Hours<br>2.0                             | <u>Rate</u><br>\$105.00                              | Amount<br>\$210.00   |
| SW - Aspen Foundation Staff Name Griffith, Rebecca   | Hours<br>0.5                             | <u>Rate</u><br>\$175.00                              | <u>Amount</u><br>\$87.50   |
| SW - Aspen Foundation II <u>Staff Name</u> Griffith, Rebecca   | Hours<br>0.3                             | <u>Rate</u><br>\$175.00                              | <u>Amount</u><br>\$52.50   |
| SW - Aspen Foundation III <u>Staff Name</u> Griffith, Rebecca  | Hours<br>0.2                             | <u>Rate</u><br>\$175.00                              | <u>Amount</u><br>\$35.00   |
| SW - Autumn Park Assisted Living Come<br>Staff Name<br>Lynch, Michael E                                      | munity, LLC<br><u>Hours</u><br>0.4       | Rate<br>\$300.00                                     | Amount<br>\$120.00   |
| SW - Bedford Gardens LP <u>Staff Name</u> Holcom, Richard A  Seeds, Abbey                                    | Hours<br>2.0<br>0.1<br>2.1               | Rate<br>\$300.00<br>\$250.00                         | Amount<br>\$600.00<br>\$25.00<br>\$625.00                        |

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| SW - Bluffs at Northwoods Apartments,<br><u>Staff Name</u><br>Lynch, Michael E                                    | LLC<br><u>Hours</u><br>2.0          | Rate<br>\$300.00                         | Amount<br>\$600.00                                   |
|---|-------------------------------------|--|--|
| SW - Braxton Senior Living Property Lim<br><u>Staff Name</u><br>Shahbaz, Sarah                                    | nited Partne<br><u>Hours</u><br>0.3 | rship<br><u>Rate</u><br>\$155.00         | Amount<br>\$46.50                                    |
| SW - Bridgeport Senior Living, LLC Staff Name Seeds, Abbey  | Hours<br>0.2                        | Rate<br>\$250.00                         | Amount<br>\$50.00                                    |
| SW - Britt Senior Living, LLC  Staff Name Cockburn, Rob L   | Hours<br>1.8                        | Rate<br>\$300.00                         | Amount<br>\$540.00                                   |
| SW - Broken Arrow Senior Living, LLC<br><u>Staff Name</u><br>Hopf, Amber  | <u>Hours</u><br>9.5                 | <u>Rate</u><br>\$105.00                  | Amount<br>\$997.50                                   |
| SW - C P S W, LLC<br><u>Staff Name</u><br>Shahbaz, Sarah  | Hours<br>0.3                        | <u>Rate</u><br>\$155.00                  | <u>Amount</u><br>\$46.50                             |
| SW - Canterbury Gardens Sr. Living Pro<br>Staff Name<br>Shahbaz, Sarah  | pperty Ltd.Pa<br>Hours<br>0.3       | artnership<br><u>Rate</u><br>\$155.00    | <u>Amount</u><br>\$46.50                             |
| SW - Carriage Inn Limited Partnership<br><u>Staff Name</u><br>Lynch, Michael E                                    | Hours<br>1.0                        | Rate<br>\$300.00                         | <u>Amount</u><br>\$300.00                            |
| SW - Cascadia Canyon, LLC <u>Staff Name</u> Reichensperger, Fred  Ringrose, Alyse                                 | Hours<br>3.0<br>0.8<br>3.8          | Rate<br>\$250.00<br>\$175.00             | Amount<br>\$750.00<br>\$140.00<br>\$890.00           |
| SW - Cedar Park C.P. Property, LP Staff Name Solomon, Matthew D   | Hours<br>2.0                        | <u>Rate</u><br>\$300.00                  | <u>Amount</u><br>\$600.00                            |
| SW - Charlotte Overlook Apartments, LL<br><u>Staff Name</u><br>Gentry, Shane D<br>Seeds, Abbey<br>Sessions, Jenna | Hours<br>1.0<br>0.1<br>0.8<br>1.9   | Rate<br>\$270.00<br>\$250.00<br>\$105.00 | Amount<br>\$270.00<br>\$25.00<br>\$84.00<br>\$379.00 |

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| SW - Chino Hills Senior Living, LLC <u>Staff Name</u> Hopf, Amber                  | Hours<br>3.0               | <u>Rate</u><br>\$105.00      | Amount<br>\$315.00                         | 805 SW Broadway, Suite 1200<br>Portland, OR 97205<br>Telephone: 503-242-1447<br>Fax: 503-274-2789 |
|--|----------------------------|------------------------------|--|---|
| SW - Clark 40, LLC <u>Staff Name</u> Gentry, Shane D                               | Hours<br>0.5               | <u>Rate</u><br>\$270.00      | Amount<br>\$135.00                         |   |
| SW - Clovis Assisted Living, LLC  Staff Name Price, Andrew J Seeds, Abbey          | Hours<br>0.5<br>0.5<br>1.0 | Rate<br>\$215.00<br>\$250.00 | Amount<br>\$107.50<br>\$125.00<br>\$232.50 |   |
| SW - Cody Senior Living II, LLC<br><u>Staff Name</u><br>Shahbaz, Sarah             | Hours<br>0.3               | <u>Rate</u><br>\$155.00      | <u>Amount</u><br>\$46.50                   |   |
| SW - Cody Senior Living, LLC<br><u>Staff Name</u><br>Shahbaz, Sarah                | Hours<br>0.3               | <u>Rate</u><br>\$155.00      | <u>Amount</u><br>\$46.50                   |   |
| SW - CU 28, LLC<br><u>Staff Name</u><br>Shahbaz, Sarah                             | Hours<br>0.3               | <u>Rate</u><br>\$155.00      | Amount<br>\$46.50                          |   |
| SW - CU 39, LLC<br><u>Staff Name</u><br>Shahbaz, Sarah                             | Hours<br>0.3               | <u>Rate</u><br>\$155.00      | Amount<br>\$46.50                          |   |
| SW - CV Senior Living, LLC Staff Name Shahbaz, Sarah                               | Hours<br>0.3               | <u>Rate</u><br>\$155.00      | Amount<br>\$46.50                          |   |
| SW - Eldorado Heights Investments, LLC  Staff Name Gentry, Shane D Ringrose, Alyse | Hours<br>0.4<br>1.5        | Rate<br>\$270.00<br>\$175.00 | Amount<br>\$108.00<br>\$262.50<br>\$370.50 |   |
| SW - Ellensburg Care, LLC <u>Staff Name</u> Price, Andrew J                        | Hours<br>0.3               | <u>Rate</u><br>\$215.00      | Amount<br>\$64.50                          |   |
| SW - Emerald Pointe AL & MC, LLC<br><u>Staff Name</u><br>Lynch, Michael E          | Hours<br>0.5               | Rate<br>\$300.00             | <u>Amount</u><br>\$150.00                  |   |
| SW - ES 23, LLC<br><u>Staff Name</u><br>Shahbaz, Sarah                             | Hours<br>0.3               | <u>Rate</u><br>\$155.00      | <u>Amount</u><br>\$46.50                   |   |

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| SW - ES 39, LLC <u>Staff Name</u> Shahbaz, Sarah   | Hours<br>0.3                      | <u>Rate</u><br>\$155.00                  | Amount<br>\$46.50                                     |
|--|-----------------------------------|--|---|
| SW - Fortuna Assisted Living, LLC  Staff Name Cockburn, Rob L Price, Andrew J Seeds, Abbey | Hours<br>1.8<br>0.5<br>0.2<br>2.5 | Rate<br>\$300.00<br>\$215.00<br>\$250.00 | Amount<br>\$540.00<br>\$107.50<br>\$50.00<br>\$697.50 |
| SW - Gainesville Mall Property, LLC <u>Staff Name</u> Seeds, Abbey                         | Hours<br>0.1                      | Rate<br>\$250.00                         | <u>Amount</u><br>\$25.00                              |
| SW - Grand Court FW LLC<br><u>Staff Name</u><br>Shahbaz, Sarah                             | Hours<br>0.3                      | <u>Rate</u><br>\$155.00                  | <u>Amount</u><br>\$46.50                              |
| SW - Grandview Associates, Inc. Staff Name Shahbaz, Sarah                                  | Hours<br>0.3                      | <u>Rate</u><br>\$155.00                  | <u>Amount</u><br>\$46.50                              |
| SW - Greenleaf Farms I, LLC<br><u>Staff Name</u><br>Holcom, Richard A                      | Hours<br>2.0                      | <u>Rate</u><br>\$300.00                  | Amount<br>\$600.00                                    |
| SW - Harder Development IV, LLC  Staff Name Gentry, Shane D Hopf, Amber Russell, Christine | Hours<br>0.5<br>0.6<br>2.2<br>3.3 | Rate<br>\$270.00<br>\$105.00<br>\$105.00 | Amount<br>\$135.00<br>\$63.00<br>\$231.00<br>\$429.00 |
| SW - Harlingen GP, LLC <u>Staff Name</u> Shahbaz, Sarah                                    | Hours<br>0.3                      | <u>Rate</u><br>\$155.00                  | <u>Amount</u><br>\$46.50                              |
| SW - Hendersonville B G Property, LLC<br><u>Staff Name</u><br>Shahbaz, Sarah               | Hours<br>0.3                      | <u>Rate</u><br>\$155.00                  | <u>Amount</u><br>\$46.50                              |
| SW - Hillside Senior Living Community, I<br><u>Staff Name</u><br>Price, Andrew J           | LC<br><u>Hours</u><br>0.3         | <u>Rate</u><br>\$215.00                  | Amount<br>\$64.50                                     |

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|--|--|--|--|--|
| SW - Holiday Lane Estates Assisted Livi<br>Staff Name<br>Norgan, Ian<br>Seeds, Abbey                       | ng LP <u>Hours</u> 13.0  0.5  13.5       | Rate<br>\$135.00<br>\$250.00                         | Amount<br>\$1,755.00<br>\$125.00<br>\$1,880.00                     | Portland, OR 97205<br>Telephone: 503-242-1447<br>Fax: 503-274-2789 |
| SW - Hoover Senior Living, LLC  Staff Name Hopf, Amber Seeds, Abbey  | Hours<br>0.8<br>0.4<br>1.2               | <u>Rate</u><br>\$105.00<br>\$250.00                  | Amount<br>\$84.00<br>\$100.00<br>\$184.00                          |  |
| SW - HR Retail Associates I, LLC<br><u>Staff Name</u><br>Shahbaz, Sarah                                    | Hours<br>0.3                             | <u>Rate</u><br>\$155.00                              | <u>Amount</u><br>\$46.50   |  |
| SW - Jasper Senior Living, LLC<br><u>Staff Name</u><br>Seeds, Abbey  | <u>Hours</u><br>0.1                      | Rate<br>\$250.00                                     | Amount<br>\$25.00  |  |
| SW - KDA Construction Inc  Staff Name Seeds, Abbey Shahbaz, Sarah  | Hours<br>0.3<br>0.3<br>0.6               | Rate<br>\$250.00<br>\$155.00                         | Amount<br>\$75.00<br>\$46.50<br>\$121.50                           |  |
| SW - KDA Enterprises, LLC Staff Name Shahbaz, Sarah  | Hours<br>0.3                             | <u>Rate</u><br>\$155.00                              | Amount<br>\$46.50  |  |
| SW - Kennewick Care, LLC <u>Staff Name</u> Gaffney, James B Holcom, Richard A Price, Andrew J Seeds, Abbey | Hours<br>1.0<br>2.0<br>0.3<br>0.3<br>3.6 | Rate<br>\$300.00<br>\$300.00<br>\$215.00<br>\$250.00 | Amount<br>\$300.00<br>\$600.00<br>\$64.50<br>\$75.00<br>\$1,039.50 |  |
| SW - Kingman Senior Living Property II,<br><u>Staff Name</u><br>Seeds, Abbey                               | LLC<br>Hours<br>0.2                      | Rate<br>\$250.00                                     | Amount<br>\$50.00  |  |
| SW - Laurel Springs Assisted Living, LLC<br><u>Staff Name</u><br>Brokowski, Adrian                         | C<br>Hours<br>2.4                        | <u>Rate</u><br>\$135.00                              | Amount<br>\$324.00   |  |
| SW - Lawrenceville Senior Living, LLC<br><u>Staff Name</u><br>Weaver, Daniel                               | <u>Hours</u><br>1.7                      | <u>Rate</u><br>\$175.00                              | Amount<br>\$297.50   |  |

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| SW - Legacy Georgia Senior Living, LLC Staff Name Crow, Rob                       | Hours<br>2.2                             | <u>Rate</u><br>\$175.00                          | Amount<br>\$385.00                        |
|---|--|--|---|
| SW - Lincoln City Assisted Living, LLC<br>Staff Name<br>Shahbaz, Sarah            | Hours<br>0.3                             | <u>Rate</u><br>\$155.00                          | <u>Amount</u><br>\$46.50                  |
| SW - Medallion Assisted Living Limited P<br><u>Staff Name</u><br>Lynch, Michael E | artnership<br><u>Hours</u><br>1.0        | <u>Rate</u><br>\$300.00                          | <u>Amount</u><br>\$300.00                 |
| SW - Minnetonka Senior Living, LLC<br><u>Staff Name</u><br>Seeds, Abbey           | Hours<br>0.1                             | <u>Rate</u><br>\$250.00                          | Amount<br>\$25.00                         |
| SW - Mobile Gordon Oaks Senior Living<br><u>Staff Name</u><br>Lynch, Michael E    | LLC<br><u>Hours</u><br>0.4               | Rate<br>\$300.00                                 | Amount<br>\$120.00                        |
| SW - Morgan City, LLC <u>Staff Name</u> Ringrose, Alyse                           | Hours<br>1.0                             | <u>Rate</u><br>\$175.00                          | Amount<br>\$175.00                        |
| SW - Morrow Heights, LLC  Staff Name Ringrose, Alyse Seeds, Abbey                 | Hours<br>0.4<br>0.5<br>0.9               | Rate<br>\$175.00<br>\$250.00                     | Amount<br>\$70.00<br>\$125.00<br>\$195.00 |
| SW - Moses Lake Senior Care, LLC<br><u>Staff Name</u><br>Seeds, Abbey             | Hours<br>0.1                             | Rate<br>\$250.00                                 | <u>Amount</u><br>\$25.00                  |
| SW - Mt. View VIIg. Asstd. Living & Retire  Staff Name Crow, Rob Seeds, Abbey     | ement Cott<br>Hours<br>0.7<br>0.1<br>0.8 | ages, LLC<br><u>Rate</u><br>\$175.00<br>\$250.00 | Amount<br>\$122.50<br>\$25.00<br>\$147.50 |
| SW - Nanaimo Senior Living Limited Part<br><u>Staff Name</u><br>Dauble, Judy      | nership<br><u>Hours</u><br>1.0           | Rate<br>\$300.00                                 | <u>Amount</u><br>\$300.00                 |
| SW - Nashville Senior Living, LLC<br><u>Staff Name</u><br>Lynch, Michael E        | Hours<br>0.4                             | Rate<br>\$300.00                                 | Amount<br>\$120.00                        |
| SW - North Lima Senior Living, LLC Staff Name Seeds, Abbey                        | Hours<br>0.2                             | Rate<br>\$250.00                                 | <u>Amount</u><br>\$50.00                  |

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| SW - Northglenn Assisted Living, LLC <u>Staff Name</u> Reichensperger, Fred   | Hours<br>2.0  | Rate<br>\$250.00                                     | Amount<br>\$500.00  |
|---|---|--|---|
| SW - Oahu Senior Living, LLC  Staff Name Cockburn, Rob L Price, Andrew J Seeds, Abbey Weaver, Daniel  | Hours<br>2.3<br>0.7<br>0.1<br>4.8<br>7.9            | Rate<br>\$300.00<br>\$215.00<br>\$250.00<br>\$175.00 | Amount<br>\$690.00<br>\$150.50<br>\$25.00<br>\$840.00<br>\$1,705.50 |
| SW - Ocala CHGP, LLC Staff Name Shahbaz, Sarah  | Hours<br>0.3  | Rate<br>\$155.00                                     | <u>Amount</u><br>\$46.50  |
| SW - Orchard Glen Retirement Commun<br>Staff Name<br>Seeds, Abbey   | ity, LLC<br><u>Hours</u><br>0.2                     | Rate<br>\$250.00                                     | Amount<br>\$50.00   |
| SW - Orchard Park, LLC <u>Staff Name</u> Lynch, Michael E  Norgan, lan  | Hours<br>0.7<br>2.0<br>2.7                          | Rate<br>\$300.00<br>\$135.00                         | Amount<br>\$210.00<br>\$270.00<br>\$480.00                          |
|   |   |  |   |
| SW - Osprey Court Senior Living, LLC  Staff Name  Holcom, Richard A   | Hours<br>2.5  | Rate<br>\$300.00                                     | Amount<br>\$750.00  |
| Staff Name  |   |  |   |
| Staff Name Holcom, Richard A  SW - Paducah Senior Living, LLC Staff Name  | 2.5 <u>Hours</u> 0.1                                | \$300.00<br>Rate                                     | \$750.00<br><u>Amount</u>   |
| Staff Name Holcom, Richard A  SW - Paducah Senior Living, LLC Staff Name Seeds, Abbey  SW - Paragon Gardens Limited Partners Staff Name Dauble, Judy Gaffney, James B | 2.5 <u>Hours</u> 0.1  chip <u>Hours</u> 5.5 2.5 1.1 | \$300.00  Rate \$250.00  Rate \$300.00 \$300.00      | \$750.00  Amount \$25.00  Amount \$1,650.00 \$750.00 \$275.00       |

| SW - Pikesville Senior Living, LLC <u>Staff Name</u> Gentry, Shane D  Ringrose, Alyse  Sessions, Jenna | Hours<br>1.7<br>2.3<br>6.3<br>10.3 | Rate<br>\$270.00<br>\$175.00<br>\$105.00 | Amount<br>\$459.00<br>\$402.50<br>\$661.50<br>\$1,523.00 | 805 SW Broadway, Suite 1200<br>Portland, OR 97205<br>Telephone: 503-242-1447<br>Fax: 503-274-2789 |
|--|------------------------------------|--|--|---|
| SW - Post Falls Land, LLC <u>Staff Name</u> Shahbaz, Sarah   | Hours<br>0.3                       | <u>Rate</u><br>\$155.00                  | Amount<br>\$46.50  |   |
| SW - Post Pointe Atlanta, LLC <u>Staff Name</u> Gentry, Shane D  Hopf, Amber  Seeds, Abbey             | Hours<br>1.0<br>3.3<br>0.1<br>4.4  | Rate<br>\$270.00<br>\$105.00<br>\$250.00 | Amount<br>\$270.00<br>\$346.50<br>\$25.00<br>\$641.50    |   |
| SW - PRH Properties, LLC <u>Staff Name</u> Seeds, Abbey  Sessions, Jenna                               | Hours<br>0.1<br>1.0<br>1.1         | Rate<br>\$250.00<br>\$105.00             | Amount<br>\$25.00<br>\$105.00<br>\$130.00                |   |
| SW - Puyallup Senior Living, LLC  Staff Name Seeds, Abbey Weaver, Daniel                               | Hours<br>0.4<br>4.1<br>4.5         | Rate<br>\$250.00<br>\$175.00             | Amount<br>\$100.00<br>\$717.50<br>\$817.50               |   |
| SW - Rainbow GF, LLC <u>Staff Name</u> Ringrose, Alyse Seeds, Abbey Sessions, Jenna                    | Hours<br>2.0<br>0.1<br>5.0<br>7.1  | Rate<br>\$175.00<br>\$250.00<br>\$105.00 | Amount<br>\$350.00<br>\$25.00<br>\$525.00<br>\$900.00    |   |
| SW - Roanoke SW Retirement, LLC <u>Staff Name</u> Reichensperger, Fred                                 | Hours<br>1.5                       | <u>Rate</u><br>\$250.00                  | Amount<br>\$375.00                                       |   |
| SW - Rockwood Homes LLC<br><u>Staff Name</u><br>Weaver, Daniel   | <u>Hours</u><br>5.2                | <u>Rate</u><br>\$175.00                  | <u>Amount</u><br>\$910.00                                |   |
| SW - Rose Valley Cottages, LLC <u>Staff Name</u> Cockburn, Rob L                                       | Hours<br>1.7                       | Rate<br>\$300.00                         | Amount<br>\$510.00                                       |   |

| SW - Scappoose Assisted Living, LLC <u>Staff Name</u> Lynch, Michael E  Seeds, Abbey     | Hours<br>0.6<br>0.1<br>0.7               | Rate<br>\$300.00<br>\$250.00                       | Amount<br>\$180.00<br>\$25.00<br>\$205.00            | 805 SW Broadway, Suite 1200<br>Portland, OR 97205<br>Telephone: 503-242-1447<br>Fax: 503-274-2789 |
|--|--|--|--|---|
| SW - Sellwood Landing Rtmt. & Asstd. L<br>Staff Name<br>Lynch, Michael E<br>Seeds, Abbey | iving Comn<br>Hours<br>0.5<br>0.1<br>0.6 | nunity, LLC<br><u>Rate</u><br>\$300.00<br>\$250.00 | Amount<br>\$150.00<br>\$25.00<br>\$175.00            |   |
| SW - Senior Living Holdings II, LLC <u>Staff Name</u> Brokowski, Adrian Seeds, Abbey     | Hours<br>0.8<br>0.9<br>1.7               | Rate<br>\$135.00<br>\$250.00                       | Amount<br>\$108.00<br>\$225.00<br>\$333.00           |   |
| SW - Senior Living Properties II, LLC <u>Staff Name</u> Seeds, Abbey                     | Hours<br>0.5                             | <u>Rate</u><br>\$250.00                            | Amount<br>\$125.00                                   |   |
| SW - Senior Living Properties III, LLC<br><u>Staff Name</u><br>Shahbaz, Sarah            | Hours<br>0.3                             | <u>Rate</u><br>\$155.00                            | <u>Amount</u><br>\$46.50                             |   |
| SW - Smart Park PH 1, LLC  Staff Name Cockburn, Rob L Seeds, Abbey                       | Hours<br>1.7<br>0.1<br>1.8               | Rate<br>\$300.00<br>\$250.00                       | Amount<br>\$510.00<br>\$25.00<br>\$535.00            |   |
| SW - Southpark Senior Living, LLC  Staff Name Holcom, Richard A Price, Andrew J          | Hours<br>2.0<br>0.3<br>2.3               | Rate<br>\$300.00<br>\$215.00                       | Amount<br>\$600.00<br>\$64.50<br>\$664.50            |   |
| SW - Spring Pointe, LLC <u>Staff Name</u> Lynch, Michael E Norgan, Ian Seeds, Abbey      | Hours<br>1.0<br>0.5<br>0.3<br>1.8        | Rate<br>\$300.00<br>\$135.00<br>\$250.00           | Amount<br>\$300.00<br>\$67.50<br>\$75.00<br>\$442.50 |   |
| SW - Spring Village Retirement, LLC<br><u>Staff Name</u><br>Cockburn, Rob L              | Hours<br>1.7                             | <u>Rate</u><br>\$300.00                            | Amount<br>\$510.00                                   |   |

| SW - Spring Village, LLC <u>Staff Name</u> Cockburn, Rob L  | Hours<br>1.8   | Rate<br>\$300.00   | Amount<br>\$540.00   |
|---|--|--|--|
| SW - St. Peters Senior Living, LLC <u>Staff Name</u> Lynch, Michael E  Seeds, Abbey   | Hours<br>2.5<br>0.1<br>2.6   | Rate<br>\$300.00<br>\$250.00                                     | Amount<br>\$750.00<br>\$25.00<br>\$775.00  |
| SW - Stayton SW Assisted Living, LLC <u>Staff Name</u> Cockburn, Rob L  Price, Andrew J                                       | Hours<br>1.7<br>0.2<br>1.9   | Rate<br>\$300.00<br>\$215.00                                     | Amount<br>\$510.00<br>\$43.00<br>\$553.00  |
| SW - Sunshine Village Assisted Living & Staff Name Cockburn, Rob L  | Memory Control Memory | are, LLC<br><u>Rate</u><br>\$300.00                              | Amount<br>\$540.00   |
| SW - SWP Limited Partnership Staff Name Girt, David L   | Hours<br>3.4   | Rate<br>\$300.00   | Amount<br>\$1,020.00   |
| SW - Villa del Rey-Roswell, Ltd<br><u>Staff Name</u><br>Seeds, Abbey  | Hours<br>0.1   | Rate<br>\$250.00   | Amount<br>\$25.00  |
| SW - W-E Specialized Care, LLC<br><u>Staff Name</u><br>Lynch, Michael E   | Hours<br>0.7   | Rate<br>\$300.00   | Amount<br>\$210.00   |
| SW - Wenatchee Care, LLC <u>Staff Name</u> Dauble, Judy  Gaffney, James B  Reichensperger, Fred  Seeds, Abbey  Shahbaz, Sarah | Hours<br>15.5<br>1.0<br>1.0<br>0.5<br>20.3<br>38.3   | Rate<br>\$300.00<br>\$300.00<br>\$250.00<br>\$250.00<br>\$155.00 | Amount<br>\$4,650.00<br>\$300.00<br>\$250.00<br>\$125.00<br>\$3,146.50<br>\$8,471.50 |
| SW - Wenatchee Senior Care, LLC <u>Staff Name</u> Gentry, Shane D   | Hours<br>2.0   | Rate<br>\$270.00   | Amount<br>\$540.00   |
| SW - West Allis Senior Living, LLC <u>Staff Name</u> Lynch, Michael E  Price, Andrew J  | Hours<br>0.6<br>0.5<br>1.1   | Rate<br>\$300.00<br>\$215.00                                     | Amount<br>\$180.00<br>\$107.50<br>\$287.50   |

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CERTIFIED PUBLIC ACCOUNTANTS | BUSINESS CONSULTANTS

| SW - West Salem Orchard Heights Ov<br><u>Staff Name</u><br>Seeds, Abbey | vnership, LLC<br><u>Hours</u><br>0.1 | Rate<br>\$250.00                        | <u>Amount</u><br>\$25.00 |
|---|--------------------------------------|---|--------------------------|
|   |                                      |   |                          |
| SW - West Salem Orchard Heights, LL                                     |                                      | Data                                    | A                        |
| Staff Name  | <u>Hours</u><br>0.1                  | Rate<br>\$250.00                        | <u>Amount</u><br>\$25.00 |
| Seeds, Abbey  | 0.1                                  | \$250.00                                | \$25.00                  |
| SW - West Salem Senior Living, LLC                                      |                                      |   |                          |
| Staff Name  | Hours                                | Rate                                    | Amount                   |
| Seeds, Abbey  | 0.1                                  | \$250.00                                | \$25.00                  |
| •   |                                      |   |                          |
| SW - Western Pennsylvania Senior Liv                                    | ving GP, LLC                         |   |                          |
| Staff Name  | <u>Hours</u>                         | <u>Rate</u>                             | <u>Amount</u>            |
| Shahbaz, Sarah  | 0.3                                  | \$155.00                                | \$46.50                  |
| SW - Wilsonville Retirement, LLC  |                                      |   |                          |
| Staff Name  | Hours                                | Rate                                    | Amount                   |
| Cockburn, Rob L   | 1.8                                  | \$300.00                                | \$540.00                 |
|   |                                      | *************************************** | 40.000                   |
| SW - Woodside Assisted Living Comm                                      | nunity, LLC                          |   |                          |
| Staff Name  | <u>Hours</u>                         | <u>Rate</u>                             | <u>Amount</u>            |
| Cockburn, Rob L   | 1.7                                  | \$300.00                                | \$510.00                 |
|   |                                      |   |                          |
| TOTALS FOR ALL ENTITIES   | 219.2                                | <u>.</u>                                | \$46,029.50              |

Total Invoice: \$105,154.41

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Payment Due Upon Receipt
To remit with Visa or MasterCard, please contact our office.

A finance charge will be applied on balances 60 days past due.
Thank You!

## Daily Hours Detail: "Consulting services in connection with fresh start accounting issues and tax consequences associated with the plan of reorgani:

| Client ID | Client Name              | Staff Name         | Work Code Description         | Date           | Hours |
|-----------|--------------------------|--------------------|-------------------------------|----------------|-------|
| 613256    | SunWest Management, Inc. | Strothers, Harriet | Extra Work/Special Problems   | 04/02/10       | 1.4   |
|           |                          |                    |                               | 04/02/10 Total | 1.4   |
| 613256    | SunWest Management, Inc. | Strothers, Harriet | Extra Work/Special Problems   | 04/03/10       | 2.0   |
|           |                          |                    |                               | 04/03/10 Total | 2.0   |
| 613256    | SunWest Management, Inc. | Karas, Joseph D    | Workpapers/Fieldwork          | 04/08/10       | 6.0   |
|           |                          |                    |                               | 04/08/10 Total | 6.0   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey       | Workpapers/Fieldwork          | 04/09/10       | 0.6   |
|           |                          |                    |                               | 04/09/10 Total | 0.6   |
| 613256    | SunWest Management, Inc. | Karas, Joseph D    | Workpapers/Fieldwork          | 04/14/10       | 2.0   |
|           |                          |                    |                               | 04/14/10 Total | 2.0   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey       | Workpapers/Fieldwork          | 04/15/10       | 1.8   |
|           |                          |                    |                               | 04/15/10 Total | 1.8   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey       | Workpapers/Fieldwork          | 04/21/10       | 0.5   |
|           |                          |                    |                               | 04/21/10 Total | 0.5   |
| 613256    | SunWest Management, Inc. | Dauble, Judy       | Workpapers/Fieldwork          | 04/22/10       | 1.0   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey       | Workpapers/Fieldwork          | 04/22/10       | 0.8   |
|           |                          |                    |                               | 04/22/10 Total | 1.8   |
| 613256    | SunWest Management, Inc. | Karas, Joseph D    | Client Meetings/Consultations | 04/26/10       | 3.0   |
|           |                          |                    |                               | 04/26/10 Total | 3.0   |
| 613256    | SunWest Management, Inc. | Boyd, Marcy J      | Engagement Planning           | 04/27/10       | 0.3   |
| 613256    | SunWest Management, Inc. | Boyd, Marcy J      | Engagement Planning           | 04/27/10       | 0.2   |
| 613256    | SunWest Management, Inc. | Boyd, Marcy J      | Engagement Planning           | 04/27/10       | 1.0   |
| 613256    | SunWest Management, Inc. | Karas, Joseph D    | Engagement Planning           | 04/27/10       | 2.0   |
|           |                          |                    |                               | 04/27/10 Total | 3.5   |
| 613256    | SunWest Management, Inc. | Boyd, Marcy J      | Extra Work/Special Problems   | 04/28/10       | 0.3   |
|           |                          |                    |                               | 04/28/10 Total | 0.3   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey       | Extra Work/Special Problems   | 04/29/10       | 0.6   |
| ·         |                          |                    |                               | 04/29/10 Total | 0.6   |
|           |                          |                    |                               | Grand Total    | 23.5  |

### Daily Hours Detail: "Services in connection with HUD audits."

| Client ID | Client Name              | Staff Name     | Work Code Description        | Date           | Hours |
|-----------|--------------------------|----------------|------------------------------|----------------|-------|
| 613256    | SunWest Management, Inc. | Coplen, Lynn   | Reports & Communications     | 04/05/10       | 0.3   |
|           |                          |                |                              | 04/05/10 Total | 0.3   |
| 613256    | SunWest Management, Inc. | Coplen, Lynn   | Reports & Communications     | 04/14/10       | 0.5   |
|           |                          |                |                              | 04/14/10 Total | 0.5   |
| 613256    | SunWest Management, Inc. | Coplen, Lynn   | Reports & Communications     | 04/15/10       | 5.0   |
|           |                          |                |                              | 04/15/10 Total | 5.0   |
| 613256    | SunWest Management, Inc. | Coplen, Lynn   | Extra Work/Special Problems  | 04/20/10       | 0.5   |
|           |                          |                |                              | 04/20/10 Total | 0.5   |
| 613256    | SunWest Management, Inc. | Boyd, Marcy J  | Engagement Admin & Supervisi | on 04/22/10    | 1.2   |
| 613256    | SunWest Management, Inc. | Coplen, Lynn   | Engagement Admin & Supervisi | on 04/22/10    | 1.5   |
| 613256    | SunWest Management, Inc. | Hoglan, Lisa E | Engagement Admin & Supervisi | on 04/22/10    | 0.8   |
|           |                          |                | •                            | 04/22/10 Total | 3.5   |
|           |                          |                |                              | Grand Total    | 9.8   |

### Daily Hours Detail: "Determining reporting positions for dispositions of real and personal property..."

| Client ID | Client Name              | Staff Name   | Work Code Description | Date     | Hours |
|-----------|--------------------------|--------------|-----------------------|----------|-------|
| 613256    | SunWest Management, Inc. | Seeds, Abbey | Workpapers/Fieldwork  | 04/14/10 | 0.2   |

# Daily Hours Detail: "Professional services related to the preparation and review of the entirety of the affiliated entity tax returns."

| Client ID | Client Name              | Staff Name         | Work Code Description          | Date        | Hours |
|-----------|--------------------------|--------------------|--------------------------------|-------------|-------|
| 613256    | SunWest Management, Inc. | Cockburn, Rob L    | Workpapers/Fieldwork           | 04/01/10    | 1.5   |
| 613256    | SunWest Management, Inc. | Dauble, Judy       | Client Meetings/Consultations  | 04/01/10    | 3.5   |
| 613256    | SunWest Management, Inc. | Gaffney, James B   | Concurring Review              | 04/01/10    | 0.5   |
| 613256    | SunWest Management, Inc. | Price, Andrew J    | Workpapers/Fieldwork           | 04/01/10    | 1.0   |
| 613256    | SunWest Management, Inc. | Reynolds, Robert   | Extra Work/Special Problems    | 04/01/10    | 3.0   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey       | Workpapers/Fieldwork           | 04/01/10    | 0.5   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey       | Workpapers/Fieldwork           | 04/01/10    | 0.9   |
| 613256    | SunWest Management, Inc. | Strothers, Harriet | Extra Work/Special Problems    | 04/01/10    | 3.7   |
| 613256    | SunWest Management, Inc. | White, Laurie K    | Support Staff                  | 04/01/10    | 0.5   |
|           |                          |                    | 04/                            | 01/10 Total | 15.1  |
| 613256    | SunWest Management, Inc. | Dauble, Judy       | Engagement Admin & Supervision | 04/02/10    | 0.5   |
| 613256    | SunWest Management, Inc. | Reynolds, Robert   | Extra Work/Special Problems    | 04/02/10    | 3.0   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey       | Workpapers/Fieldwork           | 04/02/10    | 1.2   |
| 613256    | SunWest Management, Inc. | Solomon, Matthew D | Engagement Admin & Supervision | 04/02/10    | 1.0   |
|           |                          |                    | 04/                            | 02/10 Total | 5.7   |
| 613256    | SunWest Management, Inc. | Girt, David L      | Extra Work/Special Problems    | 04/03/10    | 0.7   |
|           |                          |                    | 04/                            | 03/10 Total | 0.7   |
| 613256    | SunWest Management, Inc. | Dauble, Judy       | Engagement Admin & Supervision | 04/05/10    | 1.0   |
| 613256    | SunWest Management, Inc. | Girt, David L      | Extra Work/Special Problems    | 04/05/10    | 0.5   |
| 613256    | SunWest Management, Inc. | Ringrose, Alyse    | Engagement Admin & Supervision | 04/05/10    | 1.0   |
|           |                          |                    | 04/                            | 05/10 Total | 2.5   |
| 613256    | SunWest Management, Inc. | Girt, David L      | Client Meetings/Consultations  | 04/06/10    | 0.4   |
| 613256    | SunWest Management, Inc. | Reynolds, Robert   | Engagement Planning            | 04/06/10    | 1.0   |
| 613256    | SunWest Management, Inc. | Ringrose, Alyse    | Engagement Admin & Supervision | 04/06/10    | 2.0   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey       | Workpapers/Fieldwork           | 04/06/10    | 2.1   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey       | Workpapers/Fieldwork           | 04/06/10    | 0.5   |
| 613256    | SunWest Management, Inc. | Solomon, Matthew D | Engagement Admin & Supervision | 04/06/10    | 1.0   |
|           |                          |                    |                                | 06/10 Total | 7.0   |
| 613256    | SunWest Management, Inc. | Ringrose, Alyse    | Engagement Admin & Supervision | 04/09/10    | 0.5   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey       | Workpapers/Fieldwork           | 04/09/10    | 0.6   |
|           |                          |                    | 04/                            | 09/10 Total | 1.1   |
| 613256    | SunWest Management, Inc. | Dauble, Judy       | Engagement Review              | 04/10/10    | 2.0   |
| 613256    | SunWest Management, Inc. | Solomon, Matthew D | Engagement Admin & Supervision | 04/10/10    | 1.0   |
|           |                          |                    | 04/                            | 10/10 Total | 3.0   |
| 613256    | SunWest Management, Inc. | Dauble, Judy       | Engagement Admin & Supervision | 04/12/10    | 1.0   |
| 613256    | SunWest Management, Inc. | Solomon, Matthew D | Engagement Admin & Supervision | 04/12/10    | 0.3   |
|           |                          |                    | 04/                            | 12/10 Total | 1.3   |
| 613256    | SunWest Management, Inc. | Dauble, Judy       | Client Meetings/Consultations  | 04/14/10    | 3.5   |
| 613256    | SunWest Management, Inc. | Gaffney, James B   | Concurring Review              | 04/14/10    | 2.0   |
| 613256    | SunWest Management, Inc. | Kemp, Amanda       | MARS Research Services         | 04/14/10    | 0.3   |
| 613256    | SunWest Management, Inc. | Ringrose, Alyse    | Engagement Admin & Supervision | 04/14/10    | 1.5   |
|           |                          |                    | 04/                            | 14/10 Total | 7.3   |
| 613256    | SunWest Management, Inc. | Dauble, Judy       | Engagement Admin & Supervision | 04/15/10    | 3.5   |
| 613256    | SunWest Management, Inc. | Ringrose, Alyse    | Engagement Admin & Supervision | 04/15/10    | 1.5   |
|           |                          |                    |                                | 15/10 Total | 5.0   |
| 613256    | SunWest Management, Inc. | Dauble, Judy       | Engagement Admin & Supervision | 04/16/10    | 1.5   |
|           |                          |                    | 04/                            | 16/10 Total | 1.5   |
| 613256    | SunWest Management, Inc. | Gaffney, James B   | Concurring Review              | 04/20/10    | 1.5   |
|           | <b>5</b>                 | •                  |                                | 20/10 Total | 1.5   |
| 613256    | SunWest Management, Inc. | Price, Andrew J    | Workpapers/Fieldwork           | 04/22/10    | 1.0   |
| 613256    | SunWest Management, Inc. | Solomon, Matthew D | Engagement Planning            | 04/22/10    | 1.5   |
|           | <b>5</b> .               | •                  |                                | 22/10 Total | 2.5   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey       | Workpapers/Fieldwork           | 04/23/10    | 3.1   |
| 613256    | SunWest Management, Inc. | Shahbaz, Sarah     | Workpapers/Fieldwork           | 04/23/10    | 1.5   |
| 613256    | SunWest Management, Inc. | Solomon, Matthew D | Engagement Planning            | 04/23/10    | 1.0   |
|           |                          | ,                  |                                | 23/10 Total | 5.6   |
| 613256    | SunWest Management, Inc. | Dauble, Judy       | Engagement Admin & Supervision | 04/26/10    | 6.0   |
| 613256    | SunWest Management, Inc. | Ringrose, Alyse    | Engagement Admin & Supervision | 04/26/10    | 2.5   |
| 613256    | SunWest Management, Inc. | Ringrose, Alyse    | Engagement Admin & Supervision | 04/26/10    | 0.5   |
| <b></b>   |                          |                    | 3-3 a capa                     | 0,          | 0.0   |

# Daily Hours Detail: "Professional services related to the preparation and review of the entirety of the affiliated entity tax returns."

| Client ID | Client Name              | Staff Name         | Work Code Description          | Date         | Hours |
|-----------|--------------------------|--------------------|--------------------------------|--------------|-------|
| 613256    | SunWest Management, Inc. | Seeds, Abbey       | Workpapers/Fieldwork           | 04/26/10     | 3.3   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey       | Workpapers/Fieldwork           | 04/26/10     | 0.2   |
| 613256    | SunWest Management, Inc. | Solomon, Matthew D | Extra Work/Special Problems    | 04/26/10     | 1.5   |
|           |                          |                    | 04                             | /26/10 Total | 14.0  |
| 613256    | SunWest Management, Inc. | Dauble, Judy       | Engagement Admin & Supervision | 04/27/10     | 4.0   |
| 613256    | SunWest Management, Inc. | Girt, David L      | Extra Work/Special Problems    | 04/27/10     | 0.3   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey       | Workpapers/Fieldwork           | 04/27/10     | 0.5   |
| 613256    | SunWest Management, Inc. | White, Laurie K    | Support Staff                  | 04/27/10     | 2.0   |
|           | _                        |                    | 04                             | /27/10 Total | 6.8   |
| 613256    | SunWest Management, Inc. | Dauble, Judy       | Engagement Admin & Supervision | 04/28/10     | 4.0   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey       | Workpapers/Fieldwork           | 04/28/10     | 0.8   |
| 613256    | SunWest Management, Inc. | White, Laurie K    | Support Staff                  | 04/28/10     | 1.5   |
|           | _                        |                    | 04                             | /28/10 Total | 6.3   |
| 613256    | SunWest Management, Inc. | Dauble, Judy       | Engagement Admin & Supervision | 04/29/10     | 4.5   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey       | Workpapers/Fieldwork           | 04/29/10     | 0.6   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey       | Workpapers/Fieldwork           | 04/29/10     | 0.4   |
| 613256    | SunWest Management, Inc. | White, Laurie K    | Support Staff                  | 04/29/10     | 1.5   |
|           | <b>G</b> .               |                    | 04                             | /29/10 Total | 7.0   |
| 613256    | SunWest Management, Inc. | White, Laurie K    | Support Staff                  | 04/30/10     | 0.8   |
|           | <b>5</b> ,               | •                  | • •                            | /30/10 Total | 0.8   |
|           |                          |                    |                                | Grand Total  | 94.7  |

# Daily Expense Detail: "Professional services related to the preparation and review of the entirety of the affiliated entity tax returns."

| Client ID | Client Name              | Staff Name         | Expense Code Desc. | Date           | Amount  |
|-----------|--------------------------|--------------------|--------------------|----------------|---------|
| 613256    | SunWest Management, Inc. | Dauble, Judy       | Meals              | 03/23/10       | \$46.00 |
|           |                          |                    |                    | 03/23/10 Total | \$46.00 |
| 613256    | SunWest Management, Inc. | Solomon, Matthew D | Postage/Delivery   | 03/31/10       | \$9.52  |
|           |                          |                    |                    | 03/31/10 Total | \$9.52  |
|           |                          |                    |                    | Grand Total    | \$55.52 |

# Daily Hours Detail: "Preparation of S-corp extensions including taxable income estimates; develop processes for filing extensions."

| Client ID | Client Name              | Staff Name      | Work Code Description          | Date         | Hours |
|-----------|--------------------------|-----------------|--------------------------------|--------------|-------|
| 613256    | SunWest Management, Inc. | Burns, John     | Workpapers/Fieldwork           | 04/01/10     | 2.6   |
| 613256    | SunWest Management, Inc. | Chase, Dee Al   | Workpapers/Fieldwork           | 04/01/10     | 2.3   |
| 613256    | SunWest Management, Inc. | Dauble, Judy    | Engagement Admin & Supervision | 04/01/10     | 1.0   |
| 613256    | SunWest Management, Inc. | Ringrose, Alyse | Workpapers/Fieldwork           | 04/01/10     | 0.5   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey    | Workpapers/Fieldwork           | 04/01/10     | 0.6   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey    | Workpapers/Fieldwork           | 04/01/10     | 3.5   |
|           |                          |                 |                                | /01/10 Total | 10.5  |
| 613256    | SunWest Management, Inc. | Chase, Dee Al   | Workpapers/Fieldwork           | 04/05/10     | 0.6   |
| 613256    | SunWest Management, Inc. | Ringrose, Alyse | Engagement Admin & Supervision | 04/05/10     | 5.2   |
|           |                          |                 | 04                             | /05/10 Total | 5.8   |
| 613256    | SunWest Management, Inc. | Dauble, Judy    | Engagement Admin & Supervision | 04/06/10     | 1.0   |
| 613256    | SunWest Management, Inc. | Ringrose, Alyse | Engagement Admin & Supervision | 04/06/10     | 2.1   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey    | Workpapers/Fieldwork           | 04/06/10     | 1.3   |
|           |                          |                 | 04                             | /06/10 Total | 4.4   |
| 613256    | SunWest Management, Inc. | Dauble, Judy    | Engagement Admin & Supervision | 04/07/10     | 1.0   |
| 613256    | SunWest Management, Inc. | Ringrose, Alyse | Workpapers/Fieldwork           | 04/07/10     | 2.3   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey    | Workpapers/Fieldwork           | 04/07/10     | 1.8   |
| 613256    | SunWest Management, Inc. | Sessions, Jenna | Report Preparation             | 04/07/10     | 1.0   |
|           |                          |                 | 04                             | /07/10 Total | 6.1   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey    | Workpapers/Fieldwork           | 04/08/10     | 0.4   |
|           |                          |                 | 04                             | /08/10 Total | 0.4   |
| 613256    | SunWest Management, Inc. | Dauble, Judy    | Engagement Admin & Supervision | 04/09/10     | 1.5   |
|           |                          |                 | 04                             | /09/10 Total | 1.5   |
| 613256    | SunWest Management, Inc. | Ringrose, Alyse | Engagement Admin & Supervision | 04/10/10     | 2.6   |
|           |                          |                 | 04                             | /10/10 Total | 2.6   |
| 613256    | SunWest Management, Inc. | Ringrose, Alyse | Engagement Admin & Supervision | 04/11/10     | 2.3   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey    | Workpapers/Fieldwork           | 04/11/10     | 0.5   |
|           |                          |                 | 04                             | /11/10 Total | 2.8   |
| 613256    | SunWest Management, Inc. | Burns, John     | Workpapers/Fieldwork           | 04/12/10     | 1.5   |
| 613256    | SunWest Management, Inc. | Ringrose, Alyse | Engagement Admin & Supervision | 04/12/10     | 1.0   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey    | Workpapers/Fieldwork           | 04/12/10     | 0.5   |
|           |                          |                 | 04                             | /12/10 Total | 3.0   |
| 613256    | SunWest Management, Inc. | Chase, Dee Al   | Workpapers/Fieldwork           | 04/13/10     | 6.0   |
| 613256    | SunWest Management, Inc. | Ringrose, Alyse | Workpapers/Fieldwork           | 04/13/10     | 0.3   |
|           |                          |                 |                                | /13/10 Total | 6.3   |
| 613256    | SunWest Management, Inc. | Chase, Dee Al   | Workpapers/Fieldwork           | 04/14/10     | 8.0   |
| 613256    | SunWest Management, Inc. | Sessions, Jenna | Workpapers/Fieldwork           | 04/14/10     | 0.5   |
|           |                          |                 |                                | /14/10 Total | 8.5   |
| 613256    | SunWest Management, Inc. | Chase, Dee Al   | Workpapers/Fieldwork           | 04/15/10     | 5.5   |
|           |                          |                 |                                | /15/10 Total | 5.5   |
| 613256    | SunWest Management, Inc. | Chase, Dee Al   | Workpapers/Fieldwork           | 04/19/10     | 2.1   |
|           |                          |                 |                                | /19/10 Total | 2.1   |
| 613256    | SunWest Management, Inc. | Chase, Dee Al   | Workpapers/Fieldwork           | 04/20/10     | 2.8   |
|           |                          |                 |                                | /20/10 Total | 2.8   |
| 613256    | SunWest Management, Inc. | Chase, Dee Al   | Workpapers/Fieldwork           | 04/22/10     | 2.9   |
|           |                          |                 |                                | /22/10 Total | 2.9   |
| 613256    | SunWest Management, Inc. | Chase, Dee Al   | Workpapers/Fieldwork           | 04/23/10     | 5.0   |
|           |                          |                 |                                | /23/10 Total | 5.0   |
| 613256    | SunWest Management, Inc. | Ringrose, Alyse | Engagement Admin & Supervision | 04/26/10     | 0.5   |
|           |                          |                 |                                | /26/10 Total | 0.5   |
|           |                          |                 |                                | Grand Total  | 70.7  |

### Daily Hours Detail: "Services in connection with preparation and review of 2008 amended tax returns."

| Client ID | Client Name              | Staff Name   | Work Code Description       | Date           | Hours |
|-----------|--------------------------|--------------|-----------------------------|----------------|-------|
| 613256    | SunWest Management, Inc. | Seeds, Abbey | Extra Work/Special Problems | 04/21/10       | 0.2   |
|           |                          |              |                             | 04/21/10 Total | 0.2   |
| 613256    | SunWest Management, Inc. | Mark, Kellie | Workpapers/Fieldwork        | 04/22/10       | 0.5   |
|           |                          |              |                             | 04/22/10 Total | 0.5   |
|           |                          |              |                             | Grand Total    | 0.7   |

### Daily Expense Detail: "Services in connection with preparation and review of 2008 amended tax returns.

| Client ID | Client Name              | Staff Name   | Expense Code Desc. | Date           | Amount  |
|-----------|--------------------------|--------------|--------------------|----------------|---------|
| 613256    | SunWest Management, Inc. | Dauble, Judy | Postage/Delivery   | 04/01/10       | \$25.59 |
|           |                          |              |                    | 04/01/10 Total | \$25.59 |
| 613256    | SunWest Management, Inc. | Dauble, Judy | Postage/Delivery   | 04/02/10       | \$21.30 |
|           |                          |              |                    | 04/02/10 Total | \$21.30 |
|           |                          |              |                    | Grand Total    | \$46.89 |

# Daily Hours Detail: "Services in connection with Sunwest Management Inc. employee benefit plan audits."

| Client ID | Client Name              | Staff Name        | Work Code Description     | Date           | Hours |
|-----------|--------------------------|-------------------|---------------------------|----------------|-------|
| 613256    | SunWest Management, Inc. | Bridges, Amanda M | Pre-Engagement Activities | 04/07/10       | 0.5   |
| 613256    | SunWest Management, Inc. | Vincent, Zachary  | Pre-Engagement Activities | 04/07/10       | 0.5   |
|           |                          |                   |                           | 04/07/10 Total | 1.0   |
| 613256    | SunWest Management, Inc. | Bridges, Amanda M | Pre-Engagement Activities | 04/09/10       | 0.3   |
|           |                          | •                 |                           | 04/09/10 Total | 0.3   |
|           |                          |                   |                           | Grand Total    | 1.3   |

# Daily Hours Detail: "Analysis of entities with 2009 dispositions to evaluate the current and future tax reporting and impact on partners."

| Client ID | Client Name              | Staff Name         | Work Code Description          | Date          | Hours |
|-----------|--------------------------|--------------------|--------------------------------|---------------|-------|
| 613256    | SunWest Management, Inc. | Dauble, Judy       | Engagement Admin & Supervision | 04/19/10      | 2.0   |
|           |                          |                    |                                | l/19/10 Total | 2.0   |
| 613256    | SunWest Management, Inc. | Dauble, Judy       | Engagement Admin & Supervision | 04/20/10      | 2.0   |
| 613256    | SunWest Management, Inc. | Dauble, Judy       | Engagement Admin & Supervision | 04/20/10      | 1.0   |
| 613256    | SunWest Management, Inc. | Dauble, Judy       | Engagement Admin & Supervision | 04/20/10      | 1.0   |
| 613256    | SunWest Management, Inc. | Huehn, Jaclyn      | Workpapers/Fieldwork           | 04/20/10      | 2.3   |
|           |                          |                    |                                | l/20/10 Total | 6.3   |
| 613256    | SunWest Management, Inc. | Dauble, Judy       | Engagement Admin & Supervision | 04/21/10      | 3.0   |
| 613256    | SunWest Management, Inc. | Dauble, Judy       | Engagement Admin & Supervision | 04/21/10      | 0.5   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey       | Workpapers/Fieldwork           | 04/21/10      | 3.0   |
|           |                          |                    | 04                             | I/21/10 Total | 6.5   |
| 613256    | SunWest Management, Inc. | Dauble, Judy       | Engagement Planning            | 04/22/10      | 1.0   |
| 613256    | SunWest Management, Inc. | Russell, Christine | Workpapers/Fieldwork           | 04/22/10      | 2.4   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey       | Workpapers/Fieldwork           | 04/22/10      | 2.4   |
|           |                          |                    | -                              | l/22/10 Total | 5.8   |
| 613256    | SunWest Management, Inc. | Russell, Christine | Workpapers/Fieldwork           | 04/23/10      | 1.7   |
|           |                          |                    | 04                             | I/23/10 Total | 1.7   |
| 613256    | SunWest Management, Inc. | Ringrose, Alyse    | Engagement Admin & Supervision | 04/26/10      | 1.8   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey       | Workpapers/Fieldwork           | 04/26/10      | 1.0   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey       | Workpapers/Fieldwork           | 04/26/10      | 0.6   |
|           |                          |                    | 04                             | I/26/10 Total | 3.4   |
| 613256    | SunWest Management, Inc. | Gaffney, James B   | Concurring Review              | 04/27/10      | 1.5   |
| 613256    | SunWest Management, Inc. | Wanlass, Benjamin  | Workpapers/Fieldwork           | 04/27/10      | 3.0   |
|           |                          |                    | 04                             | I/27/10 Total | 4.5   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey       | Workpapers/Fieldwork           | 04/28/10      | 0.6   |
| 613256    | SunWest Management, Inc. | Wanlass, Benjamin  | Workpapers/Fieldwork           | 04/28/10      | 9.0   |
|           |                          |                    | 04                             | l/28/10 Total | 9.6   |
| 613256    | SunWest Management, Inc. | Gaffney, James B   | Concurring Review              | 04/29/10      | 0.5   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey       | Workpapers/Fieldwork           | 04/29/10      | 3.4   |
| 613256    | SunWest Management, Inc. | Wanlass, Benjamin  | Workpapers/Fieldwork           | 04/29/10      | 3.0   |
|           |                          |                    | 04                             | l/29/10 Total | 6.9   |
| 613256    | SunWest Management, Inc. | Gaffney, James B   | Concurring Review              | 04/30/10      | 4.0   |
| 613256    | SunWest Management, Inc. | Seeds, Abbey       | Workpapers/Fieldwork           | 04/30/10      | 4.7   |
|           |                          |                    | 04                             | 1/30/10 Total | 8.7   |
|           |                          |                    |                                | Grand Total   | 55.4  |

|           |   | a                    |                                    |             |                   |
|-----------|---|----------------------|------------------------------------|-------------|-------------------|
| Client ID | Client Name SW - Aaron Ridge Apartments, LLC                            | Staff Name           | Work Code Description              | 04/01/10    | Hours             |
| 613895    | SW - Aaron Ridge Apartments, LLC SW - Aaron Ridge Apartments, LLC Total | Lynch, Michael E     | Engagement Review                  | 04/01/10    | 1.3<br><b>1.3</b> |
| 613595    | SW - Addie Meedom House, LLC  | Hopf, Amber          | Report Preparation                 | 04/27/10    | 1.0               |
| 613595    | SW - Addie Meedom House, LLC  | Hopf, Amber          | Report Preparation                 | 04/28/10    | 2.7               |
| 613595    | SW - Addie Meedom House, LLC  | Seeds, Abbey         | Workpapers/Fieldwork               | 04/29/10    | 0.1               |
| 0.0000    | SW - Addie Meedom House, LLC Total                                      | 00000,7.000)         | Trompapere, Totalion               | 0 1/20/10   | 3.8               |
| 614677    | SW - Albany Senior Living, LLC  | Gentry, Shane D      | Engagement Review                  | 04/02/10    | 0.4               |
| 614677    | SW - Albany Senior Living, LLC  | Ringrose, Alyse      | Engagement Admin & Supervision     | 04/03/10    | 0.5               |
| 614677    | SW - Albany Senior Living, LLC  | Seeds, Abbey         | Workpapers/Fieldwork               | 04/21/10    | 0.1               |
| 614677    | SW - Albany Senior Living, LLC  | Carson, Taylor       | Report Preparation                 | 04/27/10    | 1.3               |
|           | SW - Albany Senior Living, LLC Total                                    |                      |                                    |             | 2.3               |
| 614125    | SW - Anderson Senior Living, LLC  | Morrow, Nathan       | Report Preparation                 | 04/30/10    | 2.0               |
|           | SW - Anderson Senior Living, LLC Total                                  |                      |                                    |             | 2.0               |
| 613821    | SW - Aspen Foundation   | Griffith, Rebecca    | Workpapers/Fieldwork               | 04/21/10    | 0.5               |
| 040000    | SW - Aspen Foundation Total   | Oriffith Daharas     | NA/- also a series (Cital also and | 04/04/40    | 0.5               |
| 613862    | SW - Aspen Foundation II  | Griffith, Rebecca    | Workpapers/Fieldwork               | 04/21/10    | 0.3               |
| 612701    | SW - Aspen Foundation II Total  | Criffith Dobooco     | Workpapara/Eigldwork               | 04/24/40    | 0.3               |
| 613701    | SW - Aspen Foundation III SW - Aspen Foundation III Total               | Griffith, Rebecca    | Workpapers/Fieldwork               | 04/21/10    | 0.2<br><b>0.2</b> |
| 613614    | SW - Autumn Park Assisted Living Community, LLC                         | Lynch, Michael E     | Engagement Review                  | 04/02/10    | 0.4               |
| 013014    | SW - Autumn Park Assisted Living Community, LLC Total                   | Lyrion, Michael L    | Lingagement iteview                | 04/02/10    | 0.4               |
| 613787    | SW - Bedford Gardens LP   | Holcom, Richard A    | Engagement Review                  | 04/02/10    | 2.0               |
| 613787    | SW - Bedford Gardens LP   | Seeds, Abbey         | Workpapers/Fieldwork               | 04/06/10    | 0.1               |
|           | SW - Bedford Gardens LP Total   |                      |                                    |             | 2.1               |
| 613902    | SW - Bluffs at Northwoods Apartments, LLC                               | Lynch, Michael E     | Engagement Review                  | 04/01/10    | 1.5               |
| 613902    | SW - Bluffs at Northwoods Apartments, LLC                               | Lynch, Michael E     | Engagement Review                  | 04/02/10    | 0.5               |
|           | SW - Bluffs at Northwoods Apartments, LLC Total                         |                      |                                    |             | 2.0               |
| 614109    | SW - Braxton Senior Living Property Limited Partnership                 | Shahbaz, Sarah       | Workpapers/Fieldwork               | 04/26/10    | 0.3               |
|           | SW - Braxton Senior Living Property Limited Partnership Total           |                      |                                    |             | 0.3               |
| 614050    | SW - Bridgeport Senior Living, LLC                                      | Seeds, Abbey         | Workpapers/Fieldwork               | 04/02/10    | 0.1               |
| 614050    | SW - Bridgeport Senior Living, LLC                                      | Seeds, Abbey         | Workpapers/Fieldwork               | 04/22/10    | 0.1               |
|           | SW - Bridgeport Senior Living, LLC Total                                |                      |                                    |             | 0.2               |
| 613838    | SW - Britt Senior Living, LLC   | Cockburn, Rob L      | Engagement Review                  | 04/02/10    | 1.8               |
| 040054    | SW - Britt Senior Living, LLC Total                                     |                      | B (B (i                            | 0.4/0.0/4.0 | 1.8               |
| 613654    | SW - Broken Arrow Senior Living, LLC                                    | Hopf, Amber          | Report Preparation                 | 04/29/10    | 4.0               |
| 613654    | SW - Broken Arrow Senior Living, LLC                                    | Hopf, Amber          | Report Preparation                 | 04/30/10    | 5.5<br><b>9.5</b> |
| 613925    | SW - Broken Arrow Senior Living, LLC Total<br>SW - C P S W, LLC         | Shahbaz, Sarah       | Workpapers/Fieldwork               | 04/26/10    | 0.3               |
| 013323    | SW - C P S W, LLC Total   | Griaribaz, Garari    | Workpapers/Freidwork               | 04/20/10    | 0.3               |
| 613645    | SW - Canterbury Gardens Sr. Living Property Ltd.Partnership             | Shahbaz, Sarah       | Workpapers/Fieldwork               | 04/26/10    | 0.3               |
| 010010    | SW - Canterbury Gardens Sr. Living Property Ltd.Partnership To          |                      | Wompaporo/Fiolawom                 | 0 1/20/10   | 0.3               |
| 613652    | SW - Carriage Inn Limited Partnership                                   | Lynch, Michael E     | Engagement Review                  | 04/02/10    | 1.0               |
|           | SW - Carriage Inn Limited Partnership Total                             | • '                  | 0 0                                |             | 1.0               |
| 613911    | SW - Cascadia Canyon, LLC   | Reichensperger, Fred | Engagement Review                  | 04/02/10    | 1.0               |
| 613911    | SW - Cascadia Canyon, LLC   | Ringrose, Alyse      | Engagement Admin & Supervision     | 04/02/10    | 0.8               |
| 613911    | SW - Cascadia Canyon, LLC   | Reichensperger, Fred | Engagement Review                  | 04/07/10    | 2.0               |
|           | SW - Cascadia Canyon, LLC Total   |                      |                                    |             | 3.8               |
| 613747    | SW - Cedar Park C.P. Property, LP                                       | Solomon, Matthew D   | Engagement Review                  | 04/04/10    | 2.0               |
|           | SW - Cedar Park C.P. Property, LP Total                                 |                      |                                    |             | 2.0               |
| 613914    | SW - Charlotte Overlook Apartments, LLC                                 | Gentry, Shane D      | Engagement Review                  | 04/03/10    | 1.0               |
| 613914    | SW - Charlotte Overlook Apartments, LLC                                 | Seeds, Abbey         | Workpapers/Fieldwork               | 04/21/10    | 0.1               |
| 613914    | SW - Charlotte Overlook Apartments, LLC                                 | Sessions, Jenna      | Report Preparation                 | 04/23/10    | 0.8               |
| 040057    | SW - Charlotte Overlook Apartments, LLC Total                           | Lland Ameh           | Depart Drangustic:                 | 04/00/40    | 1.9               |
| 613657    | SW - Chino Hills Senior Living, LLC                                     | Hopf, Amber          | Report Preparation                 | 04/30/10    | 3.0               |
| 61/11/2   | SW - Chino Hills Senior Living, LLC Total                               | Centry Shana D       | Engagement Review                  | 04/02/40    | <b>3.0</b><br>0.5 |
| 614112    | SW - Clark 40, LLC<br>SW - Clark 40, LLC Total                          | Gentry, Shane D      | Lingagement Neview                 | 04/02/10    | 0.5<br><b>0.5</b> |
| 613918    | SW - Clovis Assisted Living, LLC  | Seeds, Abbey         | Workpapers/Fieldwork               | 04/26/10    | 0.5               |
| 613918    | SW - Clovis Assisted Living, LLC  | Price, Andrew J      | Workpapers/Fieldwork               | 04/27/10    | 0.5               |
| 613918    | SW - Clovis Assisted Living, LLC  | Seeds, Abbey         | Workpapers/Fieldwork               | 04/27/10    | 0.3               |
|           | SW - Clovis Assisted Living, LLC Total                                  | ,,                   | - Arabaran range                   |             | 1.0               |
| 614797    | SW - Cody Senior Living II, LLC   | Shahbaz, Sarah       | Workpapers/Fieldwork               | 04/26/10    | 0.3               |
|           | SW - Cody Senior Living II, LLC Total                                   | ,                    | 1.4.                               |             | 0.3               |
| 613594    | SW - Cody Senior Living, LLC  | Shahbaz, Sarah       | Workpapers/Fieldwork               | 04/26/10    | 0.3               |
|           | SW - Cody Senior Living, LLC Total                                      |                      | • •                                |             | 0.3               |
| 613743    | SW - CU 28, LLC   | Shahbaz, Sarah       | Workpapers/Fieldwork               | 04/26/10    | 0.3               |
|           | SW - CU 28, LLC Total   |                      |                                    |             | 0.3               |
| 614100    | SW - CU 39, LLC   | Shahbaz, Sarah       | Workpapers/Fieldwork               | 04/26/10    | 0.3               |
|           | SW - CU 39, LLC Total   |                      |                                    |             | 0.3               |
| 613710    | SW - CV Senior Living, LLC  | Shahbaz, Sarah       | Workpapers/Fieldwork               | 04/26/10    | 0.3               |
|           | SW - CV Senior Living, LLC Total  |                      |                                    |             | 0.3               |
| 613959    | SW - Eldorado Heights Investments, LLC                                  | Gentry, Shane D      | Engagement Review                  | 04/02/10    | 0.4               |
| 613959    | SW - Eldorado Heights Investments, LLC                                  | Ringrose, Alyse      | Engagement Admin & Supervision     | 04/02/10    | 1.5               |
|           | SW - Eldorado Heights Investments, LLC Total                            |                      |                                    |             | 1.9               |

| Client ID | Client Name  | Staff Name         | Work Code Description          | Data                    | Houre             |
|-----------|--|--------------------|--------------------------------|-------------------------|-------------------|
| 613769    | Client Name SW - Ellensburg Care, LLC  | Price, Andrew J    | Workpapers/Fieldwork           | <b>Date</b><br>04/27/10 | Hours<br>0.3      |
| 013703    | SW - Ellensburg Care, LLC Total  | Tilde, Andrew 5    | Workpapers/Freidwork           | 04/27/10                | 0.3               |
| 613796    | SW - Emerald Pointe AL & MC, LLC   | Lynch, Michael E   | Engagement Review              | 04/01/10                | 0.5               |
| 013790    | SW - Emerald Pointe AL & MC, LLC Total   | Lyrich, Michael E  | Engagement Review              | 04/01/10                | 0.5<br><b>0.5</b> |
| 614905    | The state of the s | Shabbaz Sarah      | Workpapare/Fieldwork           | 04/26/10                | 0.3               |
| 614805    | SW - ES 23, LLC  | Shahbaz, Sarah     | Workpapers/Fieldwork           | 04/26/10                |                   |
| 614101    | SW - ES 23, LLC Total  | Chabban Carab      | Markon an ara/Fialdurark       | 04/00/40                | 0.3               |
| 614101    | SW - ES 39, LLC  | Shahbaz, Sarah     | Workpapers/Fieldwork           | 04/26/10                | 0.3               |
| 040700    | SW - ES 39, LLC Total  | Osaldaras Balad    | En annual Design               | 04/04/40                | 0.3               |
| 613790    | SW - Fortuna Assisted Living, LLC  | Cockburn, Rob L    | Engagement Review              | 04/01/10                | 1.8               |
| 613790    | SW - Fortuna Assisted Living, LLC  | Seeds, Abbey       | Workpapers/Fieldwork           | 04/21/10                | 0.2               |
| 613790    | SW - Fortuna Assisted Living, LLC  | Price, Andrew J    | Workpapers/Fieldwork           | 04/27/10                | 0.5               |
|           | SW - Fortuna Assisted Living, LLC Total  |                    |                                |                         | 2.5               |
| 616876    | SW - Gainesville Mall Property, LLC  | Seeds, Abbey       | Workpapers/Fieldwork           | 04/29/10                | 0.1               |
|           | SW - Gainesville Mall Property, LLC Total  |                    |                                |                         | 0.1               |
| 614053    | SW - Grand Court FW LLC  | Shahbaz, Sarah     | Workpapers/Fieldwork           | 04/26/10                | 0.3               |
|           | SW - Grand Court FW LLC Total  |                    |                                |                         | 0.3               |
| 614118    | SW - Grandview Associates, Inc.  | Shahbaz, Sarah     | Workpapers/Fieldwork           | 04/26/10                | 0.3               |
|           | SW - Grandview Associates, Inc. Total  |                    |                                |                         | 0.3               |
| 613986    | SW - Greenleaf Farms I, LLC  | Holcom, Richard A  | Engagement Review              | 04/01/10                | 2.0               |
|           | SW - Greenleaf Farms I, LLC Total  |                    |                                |                         | 2.0               |
| 614163    | SW - Harder Development IV, LLC  | Hopf, Amber        | Report Preparation             | 04/02/10                | 0.6               |
| 614163    | SW - Harder Development IV, LLC  | Russell, Christine | Workpapers/Fieldwork           | 04/02/10                | 2.0               |
| 614163    | SW - Harder Development IV, LLC  | Gentry, Shane D    | Engagement Review              | 04/03/10                | 0.5               |
| 614163    | SW - Harder Development IV, LLC  | Russell, Christine | Workpapers/Fieldwork           | 04/03/10                | 0.2               |
|           | SW - Harder Development IV, LLC Total  | ,                  |                                |                         | 3.3               |
| 613639    | SW - Harlingen GP, LLC   | Shahbaz, Sarah     | Workpapers/Fieldwork           | 04/26/10                | 0.3               |
| 0.0000    | SW - Harlingen GP, LLC Total   | onanoaz, oaran     | Trompaporo, Totalion           | 0 1/20/10               | 0.3               |
| 613847    | SW - Hendersonville B G Property, LLC  | Shahbaz, Sarah     | Workpapers/Fieldwork           | 04/26/10                | 0.3               |
| 010011    | SW - Hendersonville B G Property, LLC Total  | Grianbaz, Garan    | Workpapere/FieldWork           | 0 1/20/10               | 0.3               |
| 614054    | • •  | Price, Andrew J    | Workpapers/Fieldwork           | 04/27/10                | 0.3               |
| 614054    | SW - Hillside Senior Living Community, LLC   | Flice, Andrew J    | workpapers/Fieldwork           | 04/27/10                |                   |
| 04.4055   | SW - Hillside Senior Living Community, LLC Total   | OI- Abb            | \\\\\\-\-\\\                   | 0.4/0.0/4.0             | 0.3               |
| 614055    | SW - Holiday Lane Estates Assisted Living LP   | Seeds, Abbey       | Workpapers/Fieldwork           | 04/06/10                | 0.4               |
| 614055    | SW - Holiday Lane Estates Assisted Living LP   | Seeds, Abbey       | Workpapers/Fieldwork           | 04/08/10                | 0.1               |
| 614055    | SW - Holiday Lane Estates Assisted Living LP   | Norgan, Ian        | Workpapers/Fieldwork           | 04/29/10                | 5.5               |
| 614055    | SW - Holiday Lane Estates Assisted Living LP   | Norgan, lan        | Workpapers/Fieldwork           | 04/30/10                | 7.5               |
|           | SW - Holiday Lane Estates Assisted Living LP Total   |                    |                                |                         | 13.5              |
| 613763    | SW - Hoover Senior Living, LLC   | Hopf, Amber        | Report Preparation             | 04/28/10                | 0.8               |
| 613763    | SW - Hoover Senior Living, LLC   | Seeds, Abbey       | Workpapers/Fieldwork           | 04/28/10                | 0.4               |
|           | SW - Hoover Senior Living, LLC Total   |                    |                                |                         | 1.2               |
| 614124    | SW - HR Retail Associates I, LLC   | Shahbaz, Sarah     | Workpapers/Fieldwork           | 04/26/10                | 0.3               |
|           | SW - HR Retail Associates I, LLC Total   | ,                  |                                |                         | 0.3               |
| 613855    | SW - Jasper Senior Living, LLC   | Seeds, Abbey       | Workpapers/Fieldwork           | 04/02/10                | 0.1               |
|           | SW - Jasper Senior Living, LLC Total   | , ,                |                                |                         | 0.1               |
| 614006    | SW - KDA Construction Inc  | Seeds, Abbey       | Workpapers/Fieldwork           | 04/06/10                | 0.1               |
| 614006    | SW - KDA Construction Inc  | Shahbaz, Sarah     | Workpapers/Fieldwork           | 04/26/10                | 0.3               |
| 614006    | SW - KDA Construction Inc  | Seeds, Abbey       | Workpapers/Fieldwork           | 04/30/10                | 0.2               |
| 014000    | SW - KDA Construction Inc Total  | Occus, Abbcy       | Workpapers/Ficiawork           | 04/30/10                | 0.6               |
| 613950    | SW - KDA Constitution in Total SW - KDA Enterprises, LLC   | Shahbaz, Sarah     | Workpapers/Fieldwork           | 04/29/10                | 0.3               |
| 013930    | ·  | Silalibaz, Salali  | Workpapers/Fleidwork           | 04/29/10                |                   |
| 642704    | SW - KDA Enterprises, LLC Total  | Holoom Dishard A   | Engagement Doview              | 04/04/40                | 0.3               |
| 613724    | SW - Kennewick Care, LLC   | Holcom, Richard A  | Engagement Review              | 04/01/10                | 2.0               |
| 613724    | SW - Kennewick Care, LLC   | Gaffney, James B   | Concurring Review              | 04/02/10                | 1.0               |
| 613724    | SW - Kennewick Care, LLC   | Seeds, Abbey       | Workpapers/Fieldwork           | 04/05/10                | 0.3               |
| 613724    | SW - Kennewick Care, LLC   | Price, Andrew J    | Workpapers/Fieldwork           | 04/27/10                | 0.3               |
|           | SW - Kennewick Care, LLC Total   |                    |                                |                         | 3.6               |
| 616879    | SW - Kingman Senior Living Property II, LLC  | Seeds, Abbey       | Workpapers/Fieldwork           | 04/21/10                | 0.2               |
|           | SW - Kingman Senior Living Property II, LLC Total  |                    |                                |                         | 0.2               |
| 614081    | SW - Laurel Springs Assisted Living, LLC   | Brokowski, Adrian  | Workpapers/Fieldwork           | 04/30/10                | 2.4               |
|           | SW - Laurel Springs Assisted Living, LLC Total   |                    |                                |                         | 2.4               |
| 613694    | SW - Lawrenceville Senior Living, LLC  | Weaver, Daniel     | Workpapers/Fieldwork           | 04/30/10                | 1.7               |
|           | SW - Lawrenceville Senior Living, LLC Total  | ,                  |                                |                         | 1.7               |
| 614132    | SW - Legacy Georgia Senior Living, LLC   | Crow, Rob          | Workpapers/Fieldwork           | 04/30/10                | 2.2               |
| 011102    | SW - Legacy Georgia Senior Living, LLC Total   | Olow, 1105         | Workpapero/Florawork           | 0 1/00/10               | 2.2               |
| 614158    | SW - Lincoln City Assisted Living, LLC   | Shahbaz, Sarah     | Workpapers/Fieldwork           | 04/29/10                | 0.3               |
| 014130    |  | Silalibaz, Salali  | Workpapers/Fleidwork           | 04/29/10                |                   |
| 611171    | SW - Lincoln City Assisted Living, LLC Total   | Lynch Michael C    | Engagement Doview              | 04/04/40                | 0.3               |
| 614171    | SW - Medallion Assisted Living Limited Partnership   | Lynch, Michael E   | Engagement Review              | 04/01/10                | 0.5               |
| 614171    | SW - Medallion Assisted Living Limited Partnership   | Lynch, Michael E   | Engagement Review              | 04/02/10                | 0.5               |
|           | SW - Medallion Assisted Living Limited Partnership Total   |                    |                                |                         | 1.0               |
| 614174    | SW - Minnetonka Senior Living, LLC   | Seeds, Abbey       | Workpapers/Fieldwork           | 04/02/10                | 0.1               |
|           | SW - Minnetonka Senior Living, LLC Total   |                    |                                |                         | 0.1               |
| 614012    | SW - Mobile Gordon Oaks Senior Living LLC  | Lynch, Michael E   | Engagement Review              | 04/02/10                | 0.4               |
|           | SW - Mobile Gordon Oaks Senior Living LLC Total  |                    |                                |                         | 0.4               |
| 614162    | SW - Morgan City, LLC  | Ringrose, Alyse    | Engagement Admin & Supervision | 04/02/10                | 1.0               |
|           | SW - Morgan City, LLC Total  |                    |                                |                         | 1.0               |
| 614179    | SW - Morrow Heights, LLC   | Ringrose, Alyse    | Engagement Admin & Supervision | 04/07/10                | 0.4               |
|           |  |                    | 3-3 a capaoon                  | 3., 3                   | ٠                 |

|  | Ol: T     | Olland Manua                               | 01-11 1              | W                              | P .        | 11-   |
|--|-----------|--|----------------------|--------------------------------|------------|-------|
| SW. Horrow Indights, LLC Total         Seeds, Abbey         Windispagns/Fieldwork         04/29/10         0.0           411         SW. Moses Lake Senior Care, LLC Total         Seeds, Abbey         Windispagns/Fieldwork         0.402/10         0.1           6136/20         SW. Moses Lake Senior Care, LLC Total         Cow, Rob.         Windispagns/Fieldwork         0.402/10         0.1           6139/20         SW. Mr. View Villa, Asats Living & Retirement Cottages, LLC Total         Encept. Abbrew         Windispagns/Fieldwork         0.402/10         1.0           6139/30         SW. Namainon Senior Living, LLT Cottal         Lynch, Michael E         Engagement Review         0.402/10         1.0           61400         SW. Hamaline Senior Living, LLT Cottal         Lynch, Michael E         Engagement Review         0.402/10         0.4           61410         SW. Horth Lima Senior Living, LLT Cottal         Engagement Review         0.402/10         0.2           61410         SW. Horth Lima Senior Living, LLT Cottal         Residence Senior Review         0.402/10         0.2           61410         SW. Horth Lima Senior Living, LLT Cottal         Residence Senior Review         0.402/10         0.2           61410         SW. Horth Lima Senior Living, LLT Cottal         Price, Andrew J         Workspagns-Fieldwork         0.402/10         0.2 <th>Client ID</th> <th></th> <th>Staff Name</th> <th>Work Code Description</th> <th>Date</th> <th>Hours</th>  | Client ID |  | Staff Name           | Work Code Description          | Date       | Hours |
| SWMose Lake Senior Care, LLC   Seeds, Abbey  | 014779    |  | Seeus, Abbey         | vvorkpapers/FieldWork          | 04/07/10   |       |
| SW. Hoses Lake Senior Care, LLC Total         SW. Hoses Lake Senior Care, LLC Total         Clow, Rob         Workpapers/Fieldwork         0.00070         0.7           619660         SW. M. View Vilg, Assetd, Living & Retirement Cottages, LLC         Seeds, Albery         Workpapers/Fieldwork         0.020710         0.0           917875         SW. Nativitie Senior Living Limited Partnership Total         Engagement Admin & Supervision         0.0         0.0           618705         SW. Nativitie Senior Living, LLC Total         Engagement Review         0.0         0.0           618105         SW. Nativitie Senior Living, LLC Total         Senis, Albery         Workpapers/Fieldwork         0.0         0.0           614159         SW. Nativitie Senior Living, LLC Total         Senis, Albery         Workpapers/Fieldwork         0.0         0.0           614169         SW. Northglenn Assisted Living, LLC         Reckneapageger, Fred         Engagement Review         0.00210         1.0           613749         SW. Older Senior Living, LLC         Price, Andrew J         Workpapers/Fieldwork         0.00210         0.0           613749         SW. Older Senior Living, LLC         Price, Andrew J         Workpapers/Fieldwork         0.00210         0.0           613749         SW. Older Senior Living, LLC         Price, Andrew J         Workpapers/Fieldw  | 61/1180   |  | Soods Abboy          | Workpapers/Fieldwork           | 04/29/10   |       |
| 193862   White New Vilgs, Asatel, Luring & Reterment Cottages, LLC   Crow, Rob.   Workpapers/Fieldwork   Workpapers   Wo | 014100    |  | Geeds, Abbey         | Workpapers/Freidwork           | 04/23/10   |       |
| Service   New York Verwigh, Seated Living & Retirement Cottages, LLC Tools   Service Verwigh (Jacks Living & Retirement Cottages, LLC Tools   Service Verwigh (Jacks Living & Retirement Cottages, LLC Tools   Service Verwigh (Jacks Living & Retirement Cottages, LLC Tools   Service Verwight (Jacks Living & Retirement Cottages)   Service Verwight (Jacks Living & Ret | 613662    | •  | Crow Rob             | Workpapers/Fieldwork           | 04/03/10   |       |
| SW - Hue Virsig Asset Living & Retirement Coitages, LLC Total         Dauble, Judy         Engagement Admin & Supervision         402/01         1.0           3797         SW-Namalon Sonior Living Limited Partnership         Dauble, Judy         Engagement Admin & Supervision         0.4         0.1           61307         SW-Namalon Sonior Living LLC         Lynch, Michael E         Engagement Review         0.40210         0.4           61409         SW-North Lima Senior Living, LLC         Red, Abbay         Worth Emgagement Review         0.40210         1.0           61419         SW-North Lima Senior Living, LLC Total         Engagement Review         0.40210         1.0           877-7         SW-North Lima Senior Living, LLC Total         Engagement Review         0.40210         1.0           877-7         SW-Northgenn Assisted Living, LLC         Price, Andrew J         Wortpapers/Feldrock         0.40310         0.2           877-7         SW-Orlan Senior Living, LLC         Price, Andrew J         Wortpapers/Feldrock         0.40310         0.2           877-7         SW-Orlan Senior Living, LLC         Price, Andrew J         Wortpapers/Feldrock         0.40710         0.5           877-7         SW-Orlan Senior Living, LLC Total         Price, Andrew J         Wortpapers/Feldrock         0.40710         0.2   |           |  |                      |                                |            |       |
| Section   Sect | 0.0002    |  |                      | Trompaporo, Totalion           | 0 1/2 1/10 |       |
| SW - Nanaimo Sanior Living Limited Partnership Total   Limited Partnership Total   SW - Nanahmid Sanior Living, LLC   Seeds, Abbey   Workpapers/Fieldwork   0402/10   10.0  | 613975    |  |                      | Engagement Admin & Supervision | 04/02/10   |       |
| SW - Nashville Senior Living, LLC Total   Seeds, Abbey   Workpapers/Fieldwork   0401/10   02.0   |           | · ·  | , ,                  |                                |            | 1.0   |
| Seeds, Abbey   | 613875    | SW - Nashville Senior Living, LLC          | Lynch, Michael E     | Engagement Review              | 04/02/10   | 0.4   |
| SW - North Lims Senior Living, LLC Total   Sw - Northgenen Assisted Living, LLC   Reichensperger, Fred Engagement Review   0.402/10   1.0   16.14198   SW - Northgenen Assisted Living, LLC   Reichensperger, Fred Engagement Review   0.403/10   1.0   16.14198   SW - Northgenen Assisted Living, LLC Total   Windpapers Fieldwork   0.403/10   0.2   16.14198   SW - Ochs Senior Living, LLC   Price, Antrew J Windpapers Fieldwork   0.403/10   0.2   16.14198   SW - Ochs Senior Living, LLC   Price, Antrew J Windpapers Fieldwork   0.405/10   0.2   16.14198   SW - Ochs Senior Living, LLC   Weaver, Daniel Windpapers Fieldwork   0.405/10   0.4   16.14198   SW - Ochs Senior Living, LLC   Weaver, Daniel Windpapers Fieldwork   0.405/10   0.4   16.14198   SW - Ochs Senior Living, LLC   Weaver, Daniel Windpapers Fieldwork   0.407/10   0.4   16.14198   SW - Ochs Senior Living, LLC   O |           | SW - Nashville Senior Living, LLC Total    |                      |                                |            | 0.4   |
| 614198   SV- Northglenen Assisted Living, LLC   Reichensperger, Fred Engagement Review   0,4073   1.0  | 614005    | SW - North Lima Senior Living, LLC         | Seeds, Abbey         | Workpapers/Fieldwork           | 04/01/10   | 0.2   |
| Section   Sect |           | SW - North Lima Senior Living, LLC Total   |                      |                                |            | 0.2   |
| SW + Northglenn Assisted Living, LLC Total   |           | SW - Northglenn Assisted Living, LLC       | , ,                  | 0 0                            | 04/02/10   |       |
| 613749   SW - Oahu Senior Living, LLC  | 614189    | <u> </u>                                   | Reichensperger, Fred | Engagement Review              | 04/03/10   |       |
|  |           |  |                      |                                |            |       |
| 16137149   SW. Oahu Sanior Living, LLC   Weaver, Daniel Windspers/Fieldwork   040710   0.5   1613749   SW. Oahu Sanior Living, LLC   Weaver, Daniel   Workspers/Fieldwork   040710   0.5   1613749   SW. Oahu Sanior Living, LLC   Weaver, Daniel   Workspers/Fieldwork   040710   0.3   1613749   SW. Oahu Sanior Living, LLC   Price, Andrew J   Workspers/Fieldwork   040710   0.3   1613749   SW. Oahu Sanior Living, LLC Total   Workspers/Fieldwork   04072710   0.3   1613749   SW. Oahu Sanior Living, LLC Total   Workspers/Fieldwork   04072710   0.3   1613749   SW. Ocala CHGP, LLC Total   Workspers/Fieldwork   0408710   0.3   1613749   SW. Ocala CHGP, LLC Total   Workspers/Fieldwork   0408710   0.2   161375   SW. Orchard Clear Retirement Community, LLC Total   Workspers/Fieldwork   0408710   0.2   1613705   SW. Orchard Clear Retirement Community, LLC Total   Workspers/Fieldwork   0400710   0.2   1613705   SW. Orchard Clear Retirement Community, LLC Total   Lyrich, Michael E   Engagement Review   0400710   0.2   1613707   SW. Orchard Clear Retirement Community, LLC Total   Lyrich, Michael E   Engagement Review   0400710   0.2   1613708   SW. Ochiev Clear Senior Living, LLC Total   Holcom, Richard A   Engagement Review   0400710   0.2   1613705   SW. Oaprev Court Senior Living, LLC Total   Holcom, Richard A   Engagement Review   0400710   0.2   1613715   SW. Paducan Senior Living, LLC Total   Holcom, Richard A   Engagement Review   0400710   0.2   1613715   SW. Paragon Gardens Limited Partnership   Daube, Judy   Engagement Review   0400710   0.2   1613715   SW. Paragon Gardens Limited Partnership   Daube, Judy   Engagement Review   0400710   0.2   1613715   SW. Paragon Gardens Limited Partnership   Daube, Judy   Engagement Review   0400710   0.2   1613715   SW. Paragon Gardens Limited Partnership   Daube, Judy   Engagement Review   0400710   0.8   1613715   SW. Paragon Gardens Limited Partnership   Daube, Judy   Engagement Review   0400710   0.8   1613715   SW. Paragon Gardens Limited Partnership   Daube, Judy   Engagement |           |  |                      |                                |            |       |
| 613749   SW. Oahu Senior Living, LLC   Weaver, Daniel   WorkpapersFieldwork   04/07/10   0.43   613749   SW. Oahu Senior Living, LLC   Cockburn, Rob L   Engagement Review   04/07/10   0.3   613749   SW. Oahu Senior Living, LLC   Cockburn, Rob L   Engagement Review   04/07/10   0.3   613749   SW. Oahu Senior Living, LLC Total   SW. Ocala CHGP, LLC Total   Oahu Senior Living, LLC Seeds, Abbey   OorkpapersFieldwork   Oa/02/10   Oahu Senior Living, LLC Total   Oahu Senior Living, LLC Seeds, Abbey   OorkpapersFieldwork   Oa/02/10   Oahu Senior Living, LLC Senior Living, LLC Senior Living, LLC Senior Senior Senior Senior Senior Living, LLC Senior Senior Living, LLC Senior Sen |           | <u> </u>                                   |                      |                                |            |       |
| 1613749   SV - Oahu Senior Living, LLC   |           | <u> </u>                                   |                      |                                |            |       |
|  |           | <u> </u>                                   |                      |                                |            |       |
| 1613719   SW. Oahu Sanior Living, LLC Total   Sw. Ocala CHCP, LLC Total   Sw. Orchard Glen Retirement Community, LLC Total   Sw. Orchard Glen Retirement Community, LLC Total   Sw. Orchard Glen Retirement Community, LLC Total   Sw. Orchard Park, LLC   Lynch, Michael E Engagement Review   O40710   O.2.  |           | <u> </u>                                   |                      |                                |            |       |
| SW         Oahu Senior LuNing, LLC Total         Shahbaz, Sarah         Workpapers/Fieldwork         Q4/26/10         Q3/26/10         Q4/26/10         Q3/26/10         Q3/26/10         Q4/26/10         Q3/26/10         Q3/26/10         Q4/26/10         Q3/26/10         Q3/26/10         Q4/26/10         Q3/26/10         Q4/26/10         Q4/26/10         Q3/26/10         Q4/26/10         Q4/26/10         Q3/26/10         Q4/26/10  |           | <u> </u>                                   |                      | 5 5                            |            |       |
| Second CHGP, LLC Total   Second CHGP   Second CHGP | 013749    | 9.   | Frice, Andrew J      | workpapers/rieldwork           | 04/27/10   |       |
| SW - Ocala CHGP, LLC Total   Seeds, Abbey   Workpapers/Fieldwork   04/08/10   0.2  | 614136    | <del>=</del> :                             | Shahhaz Sarah        | Worknapers/Fieldwork           | 04/26/10   |       |
| Section   Sect | 014130    |  | Silalibaz, Salali    | Workpapers/Freidwork           | 04/20/10   |       |
| SW - Orchard Glen Retirement Community, LLC Total   Norgan, Ian   Workpapers/Fieldwork   04/01/10   0.2  | 613704    | ,  | Seeds Abbey          | Worknapers/Fieldwork           | 04/08/10   |       |
| 613705   SW - Orchard Park, LLC  | 0.0.0.    | •  | 20000,7.220)         | тетрарого, погатот             | 0 1/00/10  |       |
| SW - Orchard Park, LLC   Sw - Parducan Senior Living, LLC   Sw - Parducan Gardens Limited Partnership   Dauble, Judy   Engagement Review   04/02/10   0.1 | 613705    |  | Norgan, lan          | Workpapers/Fieldwork           | 04/01/10   |       |
| SW - Orchard Park, LLC Total   Holcom, Richard A   Engagement Review   04/01/10   2.5   SW - Osprey Court Senior Living, LLC Total   SW - Paducah Senior Living LLC   Seeds, Abbey   Workpapers/Fieldwork   04/02/10   0.5   0.1   0 |           |  | •                    |                                |            |       |
| Second  |           | SW - Orchard Park, LLC Total               | ,                    | 0 0                            |            |       |
| Seeds, Abbey   Workpapers/Fieldwork   O4/28/10   O.1   | 613706    |  | Holcom, Richard A    | Engagement Review              | 04/01/10   | 2.5   |
| SW - Parduch Senior Living, LLC Total   Dauble, Judy   Engagement Review   04/02/10   0.5  |           | SW - Osprey Court Senior Living, LLC Total |                      |                                |            | 2.5   |
| 613715   SW - Paragon Gardens Limited Partnership   Seeds, Abbey   Workpapers/Fieldwork   0.40(0610   0.5   613715   SW - Paragon Gardens Limited Partnership   Dauble, Judy   Engagement Review   0.40(0610   0.5   613715   SW - Paragon Gardens Limited Partnership   Gaffiney, James B   Concurring Review   0.40(0610   0.5   613715   SW - Paragon Gardens Limited Partnership   Gaffiney, James B   Concurring Review   0.40(0710   0.2   613715   SW - Paragon Gardens Limited Partnership   Dauble, Judy   Engagement Review   0.40(0710   0.2   613715   SW - Paragon Gardens Limited Partnership   Seeds, Abbey   Workpapers/Fieldwork   0.47(0710   0.2   613715   SW - Paragon Gardens Limited Partnership   Seeds, Abbey   Workpapers/Fieldwork   0.47(2710   0.2   613715   SW - Paragon Gardens Limited Partnership   Seeds, Abbey   Workpapers/Fieldwork   0.47(2710   0.2   613715   SW - Paragon Gardens Limited Partnership   Seeds, Abbey   Workpapers/Fieldwork   0.47(2710   0.2   613715   SW - Paradone Sardens Limited Partnership   Seeds, Abbey   Workpapers/Fieldwork   0.47(2710   0.2   613717   SW - Paradone Sardens Limited Partnership   Seeds, Abbey   Workpapers/Fieldwork   0.47(2710   0.2   613715   SW - Paradone Sardens Limited Partnership   Seeds, Abbey   Workpapers/Fieldwork   0.47(2710   0.2   613715   SW - Paradone Sardens Limited Partnership   Seeds, Abbey   Workpapers/Fieldwork   0.47(2710   0.2   613717   SW - Paradone Sardens Limited Partnership   Seeds, Abbey   Workpapers/Fieldwork   0.47(2710   0.3   613725   SW - Parkview Estates Cottages, LLC   Lynch, Michael E   Engagement Review   0.40(0710   0.3   613725   SW - Parkview Estates Cottages, LLC   Sessions, Jenna   Report Preparation   0.40(0710   0.5   613726   SW - Parkview Estates Cottages, LLC   Sessions, Jenna   Report Preparation   0.40(0710   0.8   613826   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   0.40(0710   0.5   613826   SW - Pikesville Senior Living, LLC   Seeds, Abbey   Workpapers/Fieldwork   0.47(2710   0.1   614009   SW  | 613698    | SW - Paducah Senior Living, LLC            | Seeds, Abbey         | Workpapers/Fieldwork           | 04/28/10   | 0.1   |
| 613715   SW - Paragon Gardens Limited Partnership   Seeds, Abbey   Workpapers/Fieldwork   0.406/10   2.0   613715   SW - Paragon Gardens Limited Partnership   Gaffney, James B   Concurring Review   0.409/10   2.5   613715   SW - Paragon Gardens Limited Partnership   Dauble, Judy   Engagement Review   0.4109/10   2.5   613715   SW - Paragon Gardens Limited Partnership   Dauble, Judy   Engagement Review   0.4109/10   0.8   613715   SW - Paragon Gardens Limited Partnership   Dauble, Judy   Engagement Review   0.4109/10   0.8   613715   SW - Paragon Gardens Limited Partnership   Dauble, Judy   Engagement Review   0.4102/10   0.8   613715   SW - Paragon Gardens Limited Partnership   Dauble, Judy   Engagement Admin & Supervision   0.4122/10   0.2   8W - Paragon Gardens Limited Partnership   Seeds, Abbey   Workpapers/Fieldwork   0.4122/10   0.2   8W - Paragon Gardens Limited Partnership   Seeds, Abbey   Workpapers/Fieldwork   0.4122/10   0.2   8W - Paraview Estates Cottages, LLC   Lynch, Michael E   Engagement Review   0.4002/10   0.3   8W - Parkview Estates Cottages, LLC   Shahbaz, Sarah   Workpapers/Fieldwork   0.402/10   0.3   8W - Parkview Estates Cottages, LLC   Shahbaz, Sarah   Workpapers/Fieldwork   0.402/10   0.5   8W - Parkview Estates Cottages, LLC   Shahbaz, Sarah   Workpapers/Fieldwork   0.402/10   0.5   8W - Packtiree Village Retirement, LLC   Sessions, Jenna   Report Preparation   0.402/10   0.5   8W - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   0.402/10   0.8   813860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   0.403/10   0.5   813860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   0.403/10   0.5   813860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   0.403/10   0.5   813860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   0.403/10   0.5   813860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   0.403/10   0.5   813860   SW - |           | SW - Paducah Senior Living, LLC Total      |                      |                                |            | 0.1   |
| 613715   SW - Paragon Gardens Limited Partnership   Dauble , Judy   Engagement Review   04/09/10   2.5   613715   SW - Paragon Gardens Limited Partnership   Dauble , Judy   Engagement Review   04/07/10   2.5   613715   SW - Paragon Gardens Limited Partnership   Dauble , Judy   Engagement Review   04/10/10   2.5   613715   SW - Paragon Gardens Limited Partnership   Seeds, Abbey   Workpapers/Fieldwork   04/10/10   0.2   613715   SW - Paragon Gardens Limited Partnership   Dauble , Judy   Engagement Admin & Supervision   04/12/10   0.2   613715   SW - Paragon Gardens Limited Partnership   Dauble , Judy   Engagement Admin & Supervision   04/12/10   0.2   613725   SW - Paragon Gardens Limited Partnership   Seeds, Abbey   Workpapers/Fieldwork   04/12/10   0.2   613725   SW - Parkview Estates Cottages, LLC   Lynch, Michael   Engagement Review   04/02/10   0.3   613725   SW - Parkview Estates Cottages, LLC   Shahbaz, Sarah   Workpapers/Fieldwork   04/26/10   0.3   613727   SW - Parkview Estates Cottages, LLC   Shahbaz, Sarah   Workpapers/Fieldwork   04/02/10   0.5   613880   SW - Parkview Utilage Retirement, LLC   Sessions, Jenna   Report Preparation   04/02/10   0.5   613880   SW - Pikeswille Senior Living, LLC   Sessions, Jenna   Report Preparation   04/02/10   0.8   613880   SW - Pikeswille Senior Living, LLC   Sessions, Jenna   Report Preparation   04/02/10   0.8   613880   SW - Pikeswille Senior Living, LLC   Sessions, Jenna   Report Preparation   04/02/10   0.8   613880   SW - Pikeswille Senior Living, LLC   Sessions, Jenna   Report Preparation   04/02/10   0.8   613880   SW - Pikeswille Senior Living, LLC   Sessions, Jenna   Report Preparation   04/02/10   0.8   613880   SW - Pikeswille Senior Living, LLC   Sessions, Jenna   Report Preparation   04/02/10   0.8   613880   SW - Pikeswille Senior Living, LLC   Sessions, Jenna   Report Preparation   04/02/10   0.5   613880   SW - Post Falls Land, LLC   Sessions, Jenna   Report Preparation   04/02/10   0.5   614009   SW - Post Pointe Atlanta, LLC   Sessions, Jenna   | 613715    | SW - Paragon Gardens Limited Partnership   | Dauble, Judy         | Engagement Review              | 04/02/10   | 0.5   |
| 613715   SW Paragon Gardens Limited Partnership   Dauble, Judy   Engagement Review   04/09/10   2.5   613715   SW Paragon Gardens Limited Partnership   Seeds, Abbey   Workpapers/Fieldwork   04/10/10   0.28   613715   SW Paragon Gardens Limited Partnership   Seeds, Abbey   Workpapers/Fieldwork   04/10/10   0.28   613715   SW Paragon Gardens Limited Partnership   Seeds, Abbey   Workpapers/Fieldwork   04/12/10   0.10   613715   SW Paragon Gardens Limited Partnership   Seeds, Abbey   Workpapers/Fieldwork   04/12/10   0.12   613725   SW Paragon Gardens Limited Partnership   Seeds, Abbey   Workpapers/Fieldwork   04/02/10   0.13   613725   SW Parkview Estates Cottages, LLC   Shahbaz, Sarah   Workpapers/Fieldwork   04/02/10   0.13   613727   SW Parkview Estates Cottages, LLC   Shahbaz, Sarah   Workpapers/Fieldwork   04/02/10   0.15   613727   SW Parkview Estates Cottages, LLC   Shahbaz, Sarah   Workpapers/Fieldwork   04/02/10   0.15   613860   SW Parkview Estates Cottages, LLC   Seessions, Jenna   Report Preparation   04/02/10   0.15   613860   SW Pikesville Senior Living, LLC   Seessions, Jenna   Report Preparation   04/02/10   0.18   613860   SW Pikesville Senior Living, LLC   Seessions, Jenna   Report Preparation   04/02/10   0.18   613860   SW Pikesville Senior Living, LLC   Seessions, Jenna   Report Preparation   04/02/10   0.18   613860   SW Pikesville Senior Living, LLC   Seessions, Jenna   Report Preparation   04/02/10   0.18   613860   SW Pikesville Senior Living, LLC   Gentry, Shane D   Engagement Admin & Supervision   04/07/10   0.15   613860   SW Pikesville Senior Living, LLC   Gentry, Shane D   Engagement Review   04/07/10   0.15   61360   SW Pikesville Senior Living, LLC   Gentry, Shane D   Engagement Review   04/07/10   0.15   61360   SW Post Foline Atlanta, LLC   Gentry   Shane D   Engagement Review   04/07/10   0.15   61360   SW Post Pointe Atlanta, LLC   Gentry   Shane D   Engagement Review   04/07/10   0.16   614009   SW Post Pointe Atlant   | 613715    | SW - Paragon Gardens Limited Partnership   | Seeds, Abbey         | Workpapers/Fieldwork           | 04/06/10   | 0.1   |
| 613715   SW - Paragon Gardens Limited Partnership   Seeds, Abbey   Workpapers/Fieldwork   O4/10/10   0.8   613715   SW - Paragon Gardens Limited Partnership   Dauble, Judy   Engagement Admin & Supervision   O4/12/10   0.8   613715   SW - Paragon Gardens Limited Partnership   Dauble, Judy   Engagement Admin & Supervision   O4/12/10   0.2   613715   SW - Paragon Gardens Limited Partnership   Dauble, Judy   Engagement Admin & Supervision   O4/12/10   0.2   613725   SW - Parayon Gardens Limited Partnership Total   SW - Parayon Gardens Limited Partnership Total   SW - Partwiew Estates Cottages, LLC   Shahbaz, Sarah   Workpapers/Fieldwork   O4/02/10   0.3   613725   SW - Parkview Estates Cottages, LLC   Shahbaz, Sarah   Workpapers/Fieldwork   O4/02/10   0.5   613727   SW - Pachtrice Village Retirement, LLC   Sessions, Jenna   Report Preparation   O4/02/10   0.5   613860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   O4/02/10   0.8   613860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   O4/03/10   0.8   613860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   O4/03/10   0.5   613860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   O4/03/10   0.5   613860   SW - Pikesville Senior Living, LLC   Gentry, Shane D   Engagement Admin & Supervision   O4/05/10   0.5   613860   SW - Pikesville Senior Living, LLC   Gentry, Shane D   Engagement Admin & Supervision   O4/05/10   0.5   613860   SW - Post Falls Land, LLC   Gentry, Shane D   Engagement Review   O4/05/10   0.5   613860   SW - Post Fointe Atlanta, LLC   Gentry, Shane D   Engagement Review   O4/05/10   0.5   614009   SW - Post Pointe Atlanta, LLC   Gentry, Shane D   Engagement Review   O4/03/10   0.5   614009   SW - Post Pointe Atlanta, LLC   Gentry, Shane D   Engagement Review   O4/03/10   0.5   614009   SW - Post Pointe Atlanta, LLC   Gentry, Shane D   Engagement Review   O4/03/10   0.5   614009   SW - Post Pointe Atlanta, LLC   Gentry   O4/05/10   0 |           | SW - Paragon Gardens Limited Partnership   | Dauble, Judy         | 0 0                            | 04/09/10   |       |
| 613715   SW - Paragon Gardens Limited Partnership   Dauble, Judy   Engagement Admin & Supervision   04/10/10   0.8   613715   SW - Paragon Gardens Limited Partnership   Seeds, Abbey   Workpapers/Fieldwork   04/12/10   0.2   613725   SW - Paragon Gardens Limited Partnership   Seeds, Abbey   Workpapers/Fieldwork   04/12/10   0.2   613725   SW - Parkview Estates Cottages, LLC   Lynch, Michael E   Engagement Review   04/02/10   0.3   613725   SW - Parkview Estates Cottages, LLC   Shahbaz, Sarah   Workpapers/Fieldwork   04/26/10   0.3   613727   SW - Parkview Estates Cottages, LLC   Shahbaz, Sarah   Workpapers/Fieldwork   04/26/10   0.5   613727   SW - Pachtree Village Retirement, LLC   Sessions, Jenna   Report Preparation   04/02/10   0.5   613860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   04/02/10   0.8   613860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   04/02/10   0.8   613860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   04/02/10   0.8   613860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   04/02/10   0.8   613860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   04/02/10   0.8   613860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   04/02/10   0.8   613860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   04/02/10   0.5   613860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   04/03/10   0.5   613860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   04/03/10   0.5   613860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   04/03/10   0.5   613860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Sepsior Review   04/07/10   0.1   613860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Sepsior Review   04/03/10   0.5   614009   SW - Post Pointe Atlanta, LLC   Sessions, Jenna   Sepsior Review   04/03 |           | ·  | Gaffney, James B     | Concurring Review              |            |       |
| B13715   SW - Paragon Gardens Limited Partnership   Seeds, Abbey   Workpapers/Fieldwork   04/12/10   0.2   |           | ·  | Dauble, Judy         |                                |            |       |
| SW - Paragon Gardens Limited Partnership   Seeds, Abbey   Workpapers/Fieldwork   04/12/10   0.2   0.2   0.3   0.3   0.3   0.4   0.3   0.4   0. |           |  | ·                    |                                |            |       |
| SW - Paragon Gardens Limited Partnership Total   Light Syn - Parkview Estates Cottages, LLC   Lynch, Michael E   Engagement Review   04/02/10   1.3  |           |  | •                    |                                |            |       |
| 613725         SW - Parkview Estates Cottages, LLC         Lynch, Michael E         Engagement Review         04/02/10         1.3           613725         SW - Parkview Estates Cottages, LLC Total         Shabbaz, Sarah         Workpapers/Fieldwork         04/26/10         0.3           613727         SW - Parkview Estates Cottages, LLC Total         Were Peachtree Village Retirement, LLC         Sessions, Jenna         Report Preparation         04/02/10         0.5           613860         SW - Pikesville Senior Living, LLC         Ringrose, Alyse         Engagement Admin & Supervision         04/01/10         1.8           613860         SW - Pikesville Senior Living, LLC         Sessions, Jenna         Report Preparation         04/02/10         0.8           613860         SW - Pikesville Senior Living, LLC         Sessions, Jenna         Report Preparation         04/02/10         0.8           613860         SW - Pikesville Senior Living, LLC         Sessions, Jenna         Report Preparation         04/03/10         3.0           613860         SW - Pikesville Senior Living, LLC         Gentry, Shane D         Engagement Review         04/07/10         1.7           613860         SW - Post Falls Land, LLC         Gentry, Shane D         Engagement Admin & Supervision         04/07/10         1.5           8 W - Post Falls Land, LLC Total  | 613715    | ·  | Seeds, Abbey         | Workpapers/Fieldwork           | 04/12/10   |       |
| 613725         SW Parkview Estates Cottages, LLC Total         Shahbaz, Sarah         Workpapers/Fieldwork         04/26/10         0.3           613727         SW Peachtree Village Retirement, LLC         Sessions, Jenna         Report Preparation         04/02/10         0.5           613860         SW Pikesville Senior Living, LLC         Ringrose, Alyse         Engagement Admin & Supervision         04/01/10         1.8           613860         SW Pikesville Senior Living, LLC         Sessions, Jenna         Report Preparation         04/02/10         0.8           613860         SW Pikesville Senior Living, LLC         Sessions, Jenna         Report Preparation         04/03/10         3.0           613860         SW Pikesville Senior Living, LLC         Sessions, Jenna         Report Preparation         04/03/10         3.0           613860         SW Pikesville Senior Living, LLC         Gentry, Shane D         Engagement Review         04/07/10         1.7           613860         SW Pikesville Senior Living, LLC         Ringrose, Alyse         Engagement Admin & Supervision         04/07/10         1.7           613860         SW Pikesville Senior Living, LLC         Report Preparation         04/07/10         1.7           613860         SW Post Falls Land, LLC         Shahbaz, Sarah         Workpapers/Fi   |           | · · · · · · · · · · · · · · · · · · ·      |                      |                                |            |       |
| SW - Parkview Estates Cottages, LLC Total   Separative Willage Retirement, LLC   Sessions, Jenna   Report Preparation   04/02/10   0.5   |           | • .  | •                    |                                |            |       |
| SW - Peachtree Village Retirement, LLC   Sessions, Jenna   Report Preparation   04/02/10   0.5   | 613/25    | <b>o</b> ,                                 | Snanbaz, Saran       | vvorkpapers/Fieldwork          | 04/26/10   |       |
| SW - Peachtree Village Retirement, LLC Total   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   O4/01/10   0.8   613860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   O4/02/10   0.8   613860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   O4/03/10   3.0   613860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   O4/05/10   2.5   613860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   O4/05/10   2.5   613860   SW - Pikesville Senior Living, LLC   Gentry, Shane D   Engagement Review   O4/07/10   0.5   613860   SW - Pikesville Senior Living, LLC   Ringrose, Alyse   Engagement Admin & Supervision   O4/07/10   0.5   613860   SW - Pikesville Senior Living, LLC   Ringrose, Alyse   Engagement Admin & Supervision   O4/07/10   0.5   613860   SW - Pikesville Senior Living, LLC   Ringrose, Alyse   Engagement Admin & Supervision   O4/07/10   0.5   613860   SW - Post Falls Land, LLC   Shabbaz, Sarah   Workpapers/Fieldwork   O4/26/10   0.3   614606   SW - Post Pointe Atlanta, LLC   Gentry, Shane D   Engagement Review   O4/03/10   0.5   614009   SW - Post Pointe Atlanta, LLC   Hopf, Amber   Report Preparation   O4/03/10   0.5   614009   SW - Post Pointe Atlanta, LLC   Hopf, Amber   Workpapers/Fieldwork   O4/23/10   0.8   614009   SW - Post Pointe Atlanta, LLC   Hopf, Amber   Report Preparation   O4/07/10   0.1   614009   SW - Post Pointe Atlanta, LLC   Seeds, Abbey   Workpapers/Fieldwork   O4/23/10   0.8   614009   SW - Post Pointe Atlanta, LLC   Seeds, Abbey   Workpapers/Fieldwork   O4/23/10   0.1   614009   SW - Post Pointe Atlanta, LLC   Seeds, Abbey   Workpapers/Fieldwork   O4/03/10   0.1   614009   SW - PRH Properties, LLC Total   Workpapers/Fieldwork   O4/03/10   0.1   614009   SW - PRH Properties, LLC Total   Workpapers/Fieldwork   O4/03/10   0.1   614009   SW - PRH Properties, LLC Total   Workpapers/Fieldwork   O4/03/10   0.1   614000   SW - Puyallup Senior Living, LLC   Sees | 040707    | 5 <i>,</i>                                 | Cassiana Janua       | Depart Dranauation             | 04/02/40   |       |
| 613860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   04/02/10   0.8   613860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   04/02/10   0.8   613860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   04/05/10   0.5   613860   SW - Pikesville Senior Living, LLC   Sessions, Jenna   Report Preparation   04/05/10   0.5   613860   SW - Pikesville Senior Living, LLC   Gentry, Shane D   Engagement Review   04/07/10   0.5   613860   SW - Pikesville Senior Living, LLC   Gentry, Shane D   Engagement Review   04/07/10   0.5   613860   SW - Pikesville Senior Living, LLC   Ringrose, Alyse   Engagement Review   04/07/10   0.5   613860   SW - Pikesville Senior Living, LLC   Shahbaz, Sarah   Workpapers/Fieldwork   04/26/10   0.3   614666   SW - Post Falls Land, LLC   Shahbaz, Sarah   Workpapers/Fieldwork   04/26/10   0.3   614009   SW - Post Pointe Atlanta, LLC   Gentry, Shane D   Engagement Review   04/03/10   0.5   614009   SW - Post Pointe Atlanta, LLC   Gentry, Shane D   Engagement Review   04/03/10   0.5   614009   SW - Post Pointe Atlanta, LLC   Gentry, Shane D   Engagement Review   04/03/10   0.5   614009   SW - Post Pointe Atlanta, LLC   Hopf, Amber   Report Preparation   04/03/10   0.5   614009   SW - Post Pointe Atlanta, LLC   Hopf, Amber   Report Preparation   04/21/10   0.1   614009   SW - Post Pointe Atlanta, LLC   Hopf, Amber   Report Preparation   04/27/10   0.8   614009   SW - Post Pointe Atlanta, LLC   Hopf, Amber   Report Preparation   04/27/10   0.8   614806   SW - Post Pointe Atlanta, LLC   Seeds, Abbey   Workpapers/Fieldwork   04/21/10   0.1   614806   SW - PRH Properties, LLC Total   Sessions, Jenna   Report Preparation   04/23/10   0.8   614806   SW - Puyallup Senior Living, LLC   Seeds, Abbey   Workpapers/Fieldwork   04/09/10   0.4   616880   SW - Puyallup Senior Living, LLC   Seeds, Abbey   Workpapers/Fieldwork   04/09/10   0.4   616880   SW - Puyallup Senior Living, LLC   Seeds, Abbey   Workpapers/Fieldwork   04 | 013/2/    |  | Sessions, Jenna      | Report Preparation             | 04/02/10   |       |
| 613860         SW - Pikesville Senior Living, LLC         Sessions, Jenna         Report Preparation         04/02/10         0.8           613860         SW - Pikesville Senior Living, LLC         Sessions, Jenna         Report Preparation         04/03/10         3.0           613860         SW - Pikesville Senior Living, LLC         Sessions, Jenna         Report Preparation         04/05/10         2.5           613860         SW - Pikesville Senior Living, LLC         Gentry, Shane D         Engagement Review         04/07/10         1.5           613860         SW - Pikesville Senior Living, LLC         Ringrose, Alyse         Engagement Review         04/07/10         0.5           8W - Post Falls Land, LLC         Shahbaz, Sarah         Workpapers/Fieldwork         04/26/10         0.3           614066         SW - Post Falls Land, LLC         Shahbaz, Sarah         Workpapers/Fieldwork         04/26/10         0.3           8W - Post Fointe Atlanta, LLC         Gentry, Shane D         Engagement Review         04/03/10         0.5           614009         SW - Post Pointe Atlanta, LLC         Hopf, Amber         Report Preparation         04/03/10         0.5           614009         SW - Post Pointe Atlanta, LLC         Hopf, Amber         Report Preparation         04/21/10         0.1           614  | 613860    |  | Ringrose Alvee       | Engagement Admin & Supervision | 04/01/10   |       |
| Sessions   |           | <u> </u>                                   |                      |                                |            |       |
| 613860         SW - Pikesville Senior Living, LLC         Sessions, Jenna         Report Preparation         04/05/10         2.5           613860         SW - Pikesville Senior Living, LLC         Gentry, Shane D         Engagement Review         04/07/10         1.7           613860         SW - Pikesville Senior Living, LLC         Ringrose, Alyse         Engagement Admin & Supervision         04/07/10         0.5           SW - Pikesville Senior Living, LLC Total         *** Files Land, LLC         O4/26/10         0.3           614066         SW - Post Falls Land, LLC Total         ** Files Land, LLC Total         ** O4/03/10         0.3           614009         SW - Post Pointe Atlanta, LLC         Gentry, Shane D         Engagement Review         04/03/10         0.3           614009         SW - Post Pointe Atlanta, LLC         Gentry, Shane D         Engagement Review         04/03/10         0.5           614009         SW - Post Pointe Atlanta, LLC         Gentry, Shane D         Engagement Review         04/03/10         0.5           614009         SW - Post Pointe Atlanta, LLC         Geeds, Abbey         Workpapers/Fieldwork         04/21/10         0.1           614009         SW - Post Pointe Atlanta, LLC Total         Hopf, Amber         Report Preparation         04/23/10         0.8  |           |  |                      |                                |            |       |
| SW - Pikesville Senior Living, LLC   Gentry, Shane D   Engagement Review   04/07/10   1.7  |           | <u>o</u> .                                 | ,                    | ·                              |            |       |
| SW - Pikesville Senior Living, LLC   Ringrose, Alyse   Engagement Admin & Supervision   04/07/10   0.5   |           | <u>o</u> .                                 | ,                    |                                |            |       |
| SW - Pikesville Senior Living, LLC Total   Shahbaz, Sarah   Workpapers/Fieldwork   04/26/10   0.3  |           | <b>5</b> ,                                 | * '                  | 5 5                            |            |       |
| SW - Post Falls Land, LLC Total   Sw - Post Falls Land, LLC Total   SW - Post Falls Land, LLC Total   Sw - Post Pointe Atlanta, LLC   Gentry, Shane D   Engagement Review   O4/03/10   1.0   614009   SW - Post Pointe Atlanta, LLC   Hopf, Amber   Report Preparation   O4/03/10   0.5   614009   SW - Post Pointe Atlanta, LLC   Hopf, Amber   Workpapers/Fieldwork   O4/21/10   0.1   614009   SW - Post Pointe Atlanta, LLC   Hopf, Amber   Workpapers/Fieldwork   O4/23/10   0.8   614009   SW - Post Pointe Atlanta, LLC   Hopf, Amber   Report Preparation   O4/23/10   0.8   614009   SW - Post Pointe Atlanta, LLC   Hopf, Amber   Report Preparation   O4/27/10   0.1   614009   SW - Post Pointe Atlanta, LLC   Hopf, Amber   Report Preparation   O4/27/10   0.1   614806   SW - PRH Properties, LLC   Seeds, Abbey   Workpapers/Fieldwork   O4/21/10   0.1   614806   SW - PRH Properties, LLC   Seeds, Abbey   Workpapers/Fieldwork   O4/23/10   1.0   616800   SW - Puyallup Senior Living, LLC   Seeds, Abbey   Workpapers/Fieldwork   O4/09/10   0.4   616880   SW - Puyallup Senior Living, LLC   Weaver, Daniel   Workpapers/Fieldwork   O4/29/10   0.4   616880   SW - Puyallup Senior Living, LLC   Weaver, Daniel   Workpapers/Fieldwork   O4/29/10   0.5   616880   SW - Puyallup Senior Living, LLC   Weaver, Daniel   Workpapers/Fieldwork   O4/29/10   0.4   616880   SW - Puyallup Senior Living, LLC   Weaver, Daniel   Workpapers/Fieldwork   O4/29/10   0.4   616880   SW - Puyallup Senior Living, LLC   Seeds, Alyse   Engagement Admin & Supervision   O4/02/10   0.4   616870   SW - Rainbow GF, LLC   Sessions, Jenna   Report Preparation   O4/05/10   0.4   613754   SW - Rainbow GF, LLC   Sessions, Jenna   Report Preparation   O4/05/10   0.4   613754   SW - Rainbow GF, LLC   Sessions, Jenna   Report Preparation   O4/05/10   0.4   613754   SW - Rainbow GF, LLC   Sessions, Jenna   Report Preparation   O4/05/10   0.4   613754   SW - Rainbow GF, LLC   Sessions, Jenna   Report Preparation   O4/05/10   0.4   610880   SW - Rainbow GF, LLC   Sessions, Jenna   Report Pr |           | <u>o</u> .                                 | J , ,                | 5 5                            |            |       |
| SW - Post Falls Land, LLC Total         C9.3           614009         SW - Post Pointe Atlanta, LLC         Gentry, Shane D         Engagement Review         04/03/10         1.0           614009         SW - Post Pointe Atlanta, LLC         Hopf, Amber         Report Preparation         04/03/10         0.5           614009         SW - Post Pointe Atlanta, LLC         Seeds, Abbey         Workpapers/Fieldwork         04/21/10         0.1           614009         SW - Post Pointe Atlanta, LLC         Hopf, Amber         Report Preparation         04/23/10         0.8           614009         SW - Post Pointe Atlanta, LLC         Hopf, Amber         Report Preparation         04/23/10         0.8           614009         SW - Post Pointe Atlanta, LLC         Hopf, Amber         Report Preparation         04/27/10         0.1           614806         SW - Post Pointe Atlanta, LLC         Seeds, Abbey         Workpapers/Fieldwork         04/21/10         0.1           614806         SW - PRH Properties, LLC         Sessions, Jenna         Report Preparation         04/23/10         1.0           616880         SW - Puyallup Senior Living, LLC         Seeds, Abbey         Workpapers/Fieldwork         04/09/10         0.4           616880         SW - Puyallup Senior Living, LLC         Wea  | 614666    | <b>U</b> ,                                 | Shahbaz, Sarah       | Workpapers/Fieldwork           | 04/26/10   |       |
| 614009         SW - Post Pointe Atlanta, LLC         Gentry, Shane D         Engagement Review         04/03/10         1.0           614009         SW - Post Pointe Atlanta, LLC         Hopf, Amber         Report Preparation         04/03/10         0.5           614009         SW - Post Pointe Atlanta, LLC         Seeds, Abbey         Workpapers/Fieldwork         04/21/10         0.1           614009         SW - Post Pointe Atlanta, LLC         Hopf, Amber         Workpapers/Fieldwork         04/23/10         0.8           614009         SW - Post Pointe Atlanta, LLC         Hopf, Amber         Report Preparation         04/27/10         0.8           614009         SW - Post Pointe Atlanta, LLC         Seeds, Abbey         Workpapers/Fieldwork         04/27/10         0.8           614806         SW - PRH Properties, LLC         Seeds, Abbey         Workpapers/Fieldwork         04/21/10         0.1           614806         SW - PRH Properties, LLC Total         Seeds, Abbey         Workpapers/Fieldwork         04/23/10         1.0           616880         SW - Puyallup Senior Living, LLC         Seeds, Abbey         Workpapers/Fieldwork         04/09/10         0.4           616880         SW - Puyallup Senior Living, LLC         Weaver, Daniel         Workpapers/Fieldwork         04/29/10         2.5 <td></td> <td></td> <td>,</td> <td>• •</td> <td></td> <td></td>   |           |  | ,                    | • •                            |            |       |
| 614009         SW - Post Pointe Atlanta, LLC         Hopf, Amber         Report Preparation         04/03/10         0.5           614009         SW - Post Pointe Atlanta, LLC         Seeds, Abbey         Workpapers/Fieldwork         04/21/10         0.1           614009         SW - Post Pointe Atlanta, LLC         Hopf, Amber         Workpapers/Fieldwork         04/23/10         0.8           614009         SW - Post Pointe Atlanta, LLC         Hopf, Amber         Report Preparation         04/27/10         0.8           614806         SW - Post Pointe Atlanta, LLC Total         SW - PRH Properties, LLC         Seeds, Abbey         Workpapers/Fieldwork         04/21/10         0.1           614806         SW - PRH Properties, LLC Total         SW - PRH Properties, LLC Total         Report Preparation         04/23/10         1.0           616880         SW - Puyallup Senior Living, LLC         Seeds, Abbey         Workpapers/Fieldwork         04/09/10         0.4           616880         SW - Puyallup Senior Living, LLC         Weaver, Daniel         Workpapers/Fieldwork         04/29/10         2.5           616880         SW - Puyallup Senior Living, LLC         Weaver, Daniel         Workpapers/Fieldwork         04/09/10         2.5           50         SW - Puyallup Senior Living, LLC Total<   | 614009    | · · · · · · · · · · · · · · · · · · ·      | Gentry, Shane D      | Engagement Review              | 04/03/10   |       |
| 614009         SW - Post Pointe Atlanta, LLC         Hopf, Amber         Workpapers/Fieldwork         04/23/10         0.8           614009         SW - Post Pointe Atlanta, LLC         Hopf, Amber         Report Preparation         04/27/10         2.0           SW - Post Pointe Atlanta, LLC Total         4.4           614806         SW - PRH Properties, LLC         Seeds, Abbey         Workpapers/Fieldwork         04/21/10         0.1           614806         SW - PRH Properties, LLC Total         5.8         Fieldwork         04/23/10         1.0           616880         SW - Puyallup Senior Living, LLC         Seeds, Abbey         Workpapers/Fieldwork         04/09/10         0.4           616880         SW - Puyallup Senior Living, LLC         Weaver, Daniel         Workpapers/Fieldwork         04/29/10         2.5           616880         SW - Puyallup Senior Living, LLC         Weaver, Daniel         Workpapers/Fieldwork         04/30/10         1.6           SW - Puyallup Senior Living, LLC         Weaver, Daniel         Workpapers/Fieldwork         04/30/10         1.6           5W - Puyallup Senior Living, LLC Total         5.0           613754         SW - Rainbow GF, LLC         Ringrose, Alyse         Engagement Admin & Supervision         04/02/10         2.0  |           |  | Hopf, Amber          | Report Preparation             |            |       |
| 614009         SW - Post Pointe Atlanta, LLC         Hopf, Amber         Report Preparation         04/27/10         2.0           SW - Post Pointe Atlanta, LLC Total           614806         SW - PRH Properties, LLC         Seeds, Abbey         Workpapers/Fieldwork         04/21/10         0.1           614806         SW - PRH Properties, LLC Total         Report Preparation         04/23/10         1.0           SW - PRH Properties, LLC Total         SW - Puyallup Senior Living, LLC         1.1           616880         SW - Puyallup Senior Living, LLC         Seeds, Abbey         Workpapers/Fieldwork         04/09/10         0.4           616880         SW - Puyallup Senior Living, LLC         Weaver, Daniel         Workpapers/Fieldwork         04/29/10         2.5           616880         SW - Puyallup Senior Living, LLC         Weaver, Daniel         Workpapers/Fieldwork         04/30/10         1.6           SW - Puyallup Senior Living, LLC         Weaver, Daniel         Workpapers/Fieldwork         04/30/10         1.6           SW - Puyallup Senior Living, LLC Total         Figagement Admin & Supervision         04/02/10         2.0           613754         SW - Rainbow GF, LLC         Sessions, Jenna         Report Preparation         04/02/10         5.0  |           |  | Seeds, Abbey         | ·                              |            |       |
| SW - Post Pointe Atlanta, LLC Total           614806         SW - PRH Properties, LLC         Seeds, Abbey         Workpapers/Fieldwork         04/21/10         0.1           614806         SW - PRH Properties, LLC         Sessions, Jenna         Report Preparation         04/23/10         1.0           5W - PRH Properties, LLC Total         1.1           616800         SW - Puyallup Senior Living, LLC         Seeds, Abbey         Workpapers/Fieldwork         04/09/10         0.4           616800         SW - Puyallup Senior Living, LLC         Weaver, Daniel         Workpapers/Fieldwork         04/29/10         2.5           616800         SW - Puyallup Senior Living, LLC         Weaver, Daniel         Workpapers/Fieldwork         04/30/10         1.6           5W - Puyallup Senior Living, LLC         Weaver, Daniel         Workpapers/Fieldwork         04/30/10         1.6           5W - Puyallup Senior Living, LLC Total         5W - Puyallup Senior Living, LLC Total         Engagement Admin & Supervision         04/02/10         2.0           613754         SW - Rainbow GF, LLC         Ringrose, Alyse         Engagement Admin & Supervision         04/02/10         2.0           613754         SW - Rainbow GF, LLC         Sessions, Jenna         Report Preparation         04/05/10         5.0   | 614009    | SW - Post Pointe Atlanta, LLC              | Hopf, Amber          | Workpapers/Fieldwork           | 04/23/10   | 0.8   |
| 614806         SW - PRH Properties, LLC         Seeds, Abbey         Workpapers/Fieldwork         04/21/10         0.1           614806         SW - PRH Properties, LLC         Sessions, Jenna         Report Preparation         04/23/10         1.0           SW - PRH Properties, LLC Total         1.1           616800         SW - Puyallup Senior Living, LLC         Seeds, Abbey         Workpapers/Fieldwork         04/09/10         0.4           616800         SW - Puyallup Senior Living, LLC         Weaver, Daniel         Workpapers/Fieldwork         04/29/10         2.5           616800         SW - Puyallup Senior Living, LLC         Weaver, Daniel         Workpapers/Fieldwork         04/30/10         1.6           SW - Puyallup Senior Living, LLC Total         5W - Puyallup Senior Living, LLC Total         4.5           613754         SW - Rainbow GF, LLC         Ringrose, Alyse         Engagement Admin & Supervision         04/02/10         2.0           613754         SW - Rainbow GF, LLC         Sessions, Jenna         Report Preparation         04/05/10         5.0   | 614009    | SW - Post Pointe Atlanta, LLC              | Hopf, Amber          | Report Preparation             | 04/27/10   | 2.0   |
| 614806         SW - PRH Properties, LLC         Sessions, Jenna         Report Preparation         04/23/10         1.0           SW - PRH Properties, LLC Total         1.1         1.1         1.1           61680         SW - Puyallup Senior Living, LLC         Seeds, Abbey         Workpapers/Fieldwork         04/09/10         0.4           61680         SW - Puyallup Senior Living, LLC         Weaver, Daniel         Workpapers/Fieldwork         04/29/10         2.5           SW - Puyallup Senior Living, LLC         Weaver, Daniel         Workpapers/Fieldwork         04/30/10         1.6           613754         SW - Rainbow GF, LLC         Ringrose, Alyse         Engagement Admin & Supervision         04/02/10         2.0           613754         SW - Rainbow GF, LLC         Sessions, Jenna         Report Preparation         04/05/10         5.0   |           | SW - Post Pointe Atlanta, LLC Total        |                      |                                |            | 4.4   |
| SW - PRH Properties, LLC Total           616880         SW - Puyallup Senior Living, LLC         Seeds, Abbey         Workpapers/Fieldwork         04/09/10         0.4           616880         SW - Puyallup Senior Living, LLC         Weaver, Daniel         Workpapers/Fieldwork         04/29/10         2.5           61680         SW - Puyallup Senior Living, LLC         Weaver, Daniel         Workpapers/Fieldwork         04/30/10         1.6           SW - Puyallup Senior Living, LLC Total         SW - Puyallup Senior Living, LLC Total           613754         SW - Rainbow GF, LLC         Ringrose, Alyse         Engagement Admin & Supervision         04/02/10         2.0           613754         SW - Rainbow GF, LLC         Sessions, Jenna         Report Preparation         04/05/10         5.0   |           | SW - PRH Properties, LLC                   | Seeds, Abbey         |                                | 04/21/10   | 0.1   |
| 616880         SW - Puyallup Senior Living, LLC         Seeds, Abbey         Workpapers/Fieldwork         04/09/10         0.4           616880         SW - Puyallup Senior Living, LLC         Weaver, Daniel         Workpapers/Fieldwork         04/29/10         2.5           616880         SW - Puyallup Senior Living, LLC         Weaver, Daniel         Workpapers/Fieldwork         04/30/10         1.6           SW - Puyallup Senior Living, LLC Total         Fingagement Admin & Supervision         04/02/10         2.0           613754         SW - Rainbow GF, LLC         Ringrose, Alyse         Engagement Admin & Supervision         04/02/10         2.0           613754         SW - Rainbow GF, LLC         Sessions, Jenna         Report Preparation         04/05/10         5.0   | 614806    | SW - PRH Properties, LLC                   | Sessions, Jenna      | Report Preparation             | 04/23/10   | 1.0   |
| 616880         SW - Puyallup Senior Living, LLC         Weaver, Daniel         Workpapers/Fieldwork         04/29/10         2.5           616880         SW - Puyallup Senior Living, LLC         Weaver, Daniel         Workpapers/Fieldwork         04/30/10         1.6           SW - Puyallup Senior Living, LLC Total         4.5           613754         SW - Rainbow GF, LLC         Ringrose, Alyse         Engagement Admin & Supervision         04/02/10         2.0           613754         SW - Rainbow GF, LLC         Sessions, Jenna         Report Preparation         04/05/10         5.0   |           | SW - PRH Properties, LLC Total             |                      |                                |            |       |
| 616880         SW - Puyallup Senior Living, LLC         Weaver, Daniel         Workpapers/Fieldwork         04/30/10         1.6           SW - Puyallup Senior Living, LLC Total         4.5           613754         SW - Rainbow GF, LLC         Ringrose, Alyse Sessions, Jenna         Engagement Admin & Supervision Preparation         04/02/10         2.0           613754         SW - Rainbow GF, LLC         Sessions, Jenna         Report Preparation         04/05/10         5.0  |           | • •  |                      |                                | 04/09/10   |       |
| SW - Puyallup Senior Living, LLC Total           613754         SW - Rainbow GF, LLC         Ringrose, Alyse Sessions, Jenna         Engagement Admin & Supervision Preparation         04/02/10         2.0           613754         SW - Rainbow GF, LLC         Sessions, Jenna         Report Preparation         04/05/10         5.0   |           | • •  |                      |                                |            |       |
| 613754         SW - Rainbow GF, LLC         Ringrose, Alyse         Engagement Admin & Supervision         04/02/10         2.0           613754         SW - Rainbow GF, LLC         Sessions, Jenna         Report Preparation         04/05/10         5.0  | 616880    | • •  | Weaver, Daniel       | Workpapers/Fieldwork           | 04/30/10   |       |
| 613754 SW - Rainbow GF, LLC Sessions, Jenna Report Preparation 04/05/10 5.0  |           | · ·  |                      |                                |            |       |
|  |           |  |                      |                                |            |       |
| 613/54 SW - Rainbow GF, LLC Seeds, Abbey Workpapers/Fieldwork 04/22/10 0.1   |           |  |                      | ·                              |            |       |
|  | 613754    | SW - Rainbow GF, LLC                       | Seeds, Abbey         | Workpapers/Fieldwork           | 04/22/10   | 0.1   |

| Client ID        | Client Namo  | Staff Nama                              | Work Code Passeinties                               | Doto                 | Центе             |
|------------------|--|---|---|----------------------|-------------------|
| Client ID        | Client Name SW - Rainbow GF, LLC Total                                 | Staff Name                              | Work Code Description                               | Date                 | Hours<br>7.1      |
| 613734           | SW - Roanoke SW Retirement, LLC  | Reichensperger, Fred                    | Engagement Review                                   | 04/01/10             | 7.1<br>1.5        |
| 013734           | SW - Roanoke SW Retirement, LLC Total                                  | Reichensperger, i red                   | Lingagement iteview                                 | 04/01/10             | 1.5               |
| 614144           | SW - Rockwood Homes LLC  | Weaver, Daniel                          | Workpapers/Fieldwork                                | 04/30/10             | 5.2               |
| 0                | SW - Rockwood Homes LLC Total  | rroaron, Danno.                         | Trompaporo, Totalion                                | 0 1/00/10            | 5.2               |
| 613773           | SW - Rose Valley Cottages, LLC   | Cockburn, Rob L                         | Engagement Review                                   | 04/01/10             | 1.7               |
|                  | SW - Rose Valley Cottages, LLC Total                                   | ,                                       | 3.3   |                      | 1.7               |
| 613772           | SW - Scappoose Assisted Living, LLC                                    | Lynch, Michael E                        | Engagement Review                                   | 04/01/10             | 0.6               |
| 613772           | SW - Scappoose Assisted Living, LLC                                    | Seeds, Abbey                            | Workpapers/Fieldwork                                | 04/06/10             | 0.1               |
|                  | SW - Scappoose Assisted Living, LLC Total                              |   |   |                      | 0.7               |
| 613788           | SW - Sellwood Landing Rtmt. & Asstd. Living Community, LLC             | Lynch, Michael E                        | Engagement Review                                   | 04/02/10             | 0.5               |
| 613788           | SW - Sellwood Landing Rtmt. & Asstd. Living Community, LLC             | Seeds, Abbey                            | Workpapers/Fieldwork                                | 04/22/10             | 0.1               |
|                  | SW - Sellwood Landing Rtmt. & Asstd. Living Community, LLC T           | otal                                    |   |                      | 0.6               |
| 614033           | SW - Senior Living Holdings II, LLC                                    | Seeds, Abbey                            | Workpapers/Fieldwork                                | 04/06/10             | 0.5               |
| 614033           | SW - Senior Living Holdings II, LLC                                    | Seeds, Abbey                            | Workpapers/Fieldwork                                | 04/08/10             | 0.3               |
| 614033           | SW - Senior Living Holdings II, LLC                                    | Seeds, Abbey                            | Workpapers/Fieldwork                                | 04/09/10             | 0.1               |
| 614033           | SW - Senior Living Holdings II, LLC                                    | Brokowski, Adrian                       | Workpapers/Fieldwork                                | 04/30/10             | 0.8               |
|                  | SW - Senior Living Holdings II, LLC Total                              | • |   |                      | 1.7               |
| 614038           | SW - Senior Living Properties II, LLC                                  | Seeds, Abbey                            | Workpapers/Fieldwork                                | 04/05/10             | 0.5               |
| 044040           | SW - Senior Living Properties II, LLC Total                            | 0                                       | \\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\              | 0.4/0.0/4.0          | 0.5               |
| 614040           | SW - Senior Living Properties III, LLC                                 | Shahbaz, Sarah                          | Workpapers/Fieldwork                                | 04/26/10             | 0.3               |
| C4.44.4C         | SW - Senior Living Properties III, LLC Total                           | Caalshuun Dah I                         | Engagement Deview                                   | 04/00/40             | 0.3               |
| 614146<br>614146 | SW - Smart Park PH 1, LLC  | Cockburn, Rob L                         | Engagement Review Workpapers/Fieldwork              | 04/02/10<br>04/07/10 | 1.7<br>0.1        |
| 014140           | SW - Smart Park PH 1, LLC SW - Smart Park PH 1, LLC Total              | Seeds, Abbey                            | workpapers/rieluwork                                | 04/07/10             | 0.1<br><b>1.8</b> |
| 613727           | •  | Holcom Richard A                        | Engagement Pevious                                  | 04/01/10             |                   |
| 613737<br>613737 | SW - Southpark Senior Living, LLC<br>SW - Southpark Senior Living, LLC | Holcom, Richard A<br>Price, Andrew J    | Engagement Review Workpapers/Fieldwork              | 04/01/10<br>04/27/10 | 2.0<br>0.3        |
| 013/3/           | SW - Southpark Senior Living, LLC Total                                | Flice, Andrew J                         | Workpapers/Fleidwork                                | 04/27/10             | 2.3               |
| 613810           | SW - Spring Pointe, LLC  | Lynch, Michael E                        | Engagement Review                                   | 04/02/10             | 1.0               |
| 613810           | SW - Spring Pointe, LLC SW - Spring Pointe, LLC                        | Norgan, Ian                             | Workpapers/Fieldwork                                | 04/02/10             | 0.5               |
| 613810           | SW - Spring Pointe, LLC  | Seeds, Abbey                            | Workpapers/Fieldwork                                | 04/03/10             | 0.5               |
| 613810           | SW - Spring Pointe, LLC  | Seeds, Abbey                            | Workpapers/Fieldwork                                | 04/22/10             | 0.1               |
| 013010           | SW - Spring Pointe, LLC Total  | Occus, Abbcy                            | Workpapers/Ficiawork                                | 04/22/10             | 1.8               |
| 613807           | SW - Spring Village Retirement, LLC                                    | Cockburn, Rob L                         | Engagement Review                                   | 04/01/10             | 1.7               |
| 010007           | SW - Spring Village Retirement, LLC Total                              | Cookbarri, redd L                       | Engagoment Noviow                                   | 0 1/0 1/10           | 1.7               |
| 613813           | SW - Spring Village, LLC   | Cockburn, Rob L                         | Engagement Review                                   | 04/01/10             | 1.8               |
| 0.00.0           | SW - Spring Village, LLC Total   | 00011001111, 1100 2                     |   | 0 1/0 1/10           | 1.8               |
| 614199           | SW - St. Peters Senior Living, LLC                                     | Lynch, Michael E                        | Engagement Review                                   | 04/01/10             | 0.3               |
| 614199           | SW - St. Peters Senior Living, LLC                                     | Lynch, Michael E                        | Engagement Review                                   | 04/01/10             | 1.7               |
| 614199           | SW - St. Peters Senior Living, LLC                                     | Lynch, Michael E                        | Engagement Review                                   | 04/02/10             | 0.5               |
| 614199           | SW - St. Peters Senior Living, LLC                                     | Seeds, Abbey                            | Workpapers/Fieldwork                                | 04/09/10             | 0.1               |
|                  | SW - St. Peters Senior Living, LLC Total                               | , ,                                     |   |                      | 2.6               |
| 614070           | SW - Stayton SW Assisted Living, LLC                                   | Cockburn, Rob L                         | Engagement Review                                   | 04/01/10             | 1.7               |
| 614070           | SW - Stayton SW Assisted Living, LLC                                   | Price, Andrew J                         | Workpapers/Fieldwork                                | 04/02/10             | 0.2               |
|                  | SW - Stayton SW Assisted Living, LLC Total                             |   |   |                      | 1.9               |
| 613842           | SW - Sunshine Village Assisted Living & Memory Care, LLC               | Cockburn, Rob L                         | Engagement Review                                   | 04/02/10             | 1.8               |
|                  | SW - Sunshine Village Assisted Living & Memory Care, LLC Tota          | ıl                                      |   |                      | 1.8               |
| 615857           | SW - SWP Limited Partnership   | Girt, David L                           | Extra Work/Special Problems                         | 04/02/10             | 0.7               |
| 615857           | SW - SWP Limited Partnership   | Girt, David L                           | Extra Work/Special Problems                         | 04/06/10             | 1.7               |
| 615857           | SW - SWP Limited Partnership   | Girt, David L                           | Extra Work/Special Problems                         | 04/12/10             | 0.5               |
| 615857           | SW - SWP Limited Partnership   | Girt, David L                           | Extra Work/Special Problems                         | 04/14/10             | 0.5               |
|                  | SW - SWP Limited Partnership Total                                     |   |   |                      | 3.4               |
| 613867           | SW - Villa del Rey-Roswell, Ltd  | Seeds, Abbey                            | Workpapers/Fieldwork                                | 04/22/10             | 0.1               |
|                  | SW - Villa del Rey-Roswell, Ltd Total                                  |   |   |                      | 0.1               |
| 613596           | SW - W-E Specialized Care, LLC   | Lynch, Michael E                        | Engagement Review                                   | 04/01/10             | 0.7               |
| 04555            | SW - W-E Specialized Care, LLC Total                                   | 5                                       |   | 0.4/2011             | 0.7               |
| 613621           | SW - Wenatchee Care, LLC   | Dauble, Judy                            | Engagement Admin & Supervision                      | 04/02/10             | 0.5               |
| 613621           | SW - Wenatchee Care, LLC   | Seeds, Abbey                            | Workpapers/Fieldwork                                | 04/02/10             | 0.2               |
| 613621           | SW - Wenatchee Care, LLC   | Dauble, Judy                            | Engagement Review                                   | 04/03/10             | 3.5               |
| 613621           | SW - Wenatchee Care, LLC   | Dauble, Judy                            | Engagement Review                                   | 04/04/10             | 1.0               |
| 613621           | SW - Wenatchee Care, LLC   | Shahbaz, Sarah                          | Workpapers/Fieldwork                                | 04/05/10             | 1.5               |
| 613621           | SW - Wenatchee Care, LLC   | Dauble, Judy                            | Engagement Admin & Supervision                      | 04/06/10             | 5.0               |
| 613621           | SW - Wenatchee Care, LLC   | Shahbaz, Sarah                          | Workpapers/Fieldwork                                | 04/06/10             | 0.3               |
| 613621<br>613621 | SW - Wenatchee Care, LLC<br>SW - Wenatchee Care, LLC                   | Dauble, Judy                            | Engagement Admin & Supervision                      | 04/07/10             | 2.0<br>2.0        |
|                  | ,  | Dauble, Judy                            | Engagement Admin & Supervision                      | 04/08/10             |                   |
| 613621<br>613621 | SW - Wenatchee Care, LLC   | Gaffney, James B                        | Concurring Review                                   | 04/08/10             | 0.5<br>10.5       |
|                  | SW - Wenatchee Care, LLC   | Shahbaz, Sarah                          | Extra Work/Special Problems                         | 04/08/10             | 10.5              |
| 613621           | SW - Wenatchee Care, LLC   | Dauble, Judy                            | Engagement Review                                   | 04/09/10             | 1.5               |
| 613621<br>613621 | SW - Wenatchee Care, LLC<br>SW - Wenatchee Care, LLC                   | Gaffney, James B                        | Concurring Review                                   | 04/09/10             | 0.5<br>1.0        |
| 613621           | SW - Wenatchee Care, LLC SW - Wenatchee Care, LLC                      | Reichensperger, Fred<br>Seeds, Abbey    | Engagement Admin & Supervision Workpapers/Fieldwork | 04/09/10<br>04/09/10 | 0.3               |
| 613621           | SW - Wenatchee Care, LLC SW - Wenatchee Care, LLC                      | Shahbaz, Sarah                          | Workpapers/Fieldwork                                | 04/09/10             | 8.0               |
| 010021           | SW - Wenatchee Care, LLC Total   | Grianbaz, Garan                         | Trompapers/FieldWork                                | 0-7/03/10            | 38.3              |
| 613620           | SW - Wenatchee Care, LLC Total SW - Wenatchee Senior Care, LLC         | Gentry, Shane D                         | Concurring Review                                   | 04/10/10             | 2.0               |
| 0.0020           | 2  | , Onano D                               | g vioi  | 5 // 10/ 10          | 2.0               |

| Client ID | Client Name   | Staff Name       | Work Code Description | Date     | Hours |
|-----------|---|------------------|-----------------------|----------|-------|
|           | SW - Wenatchee Senior Care, LLC Total                 |                  |                       |          | 2.0   |
| 613877    | SW - West Allis Senior Living, LLC                    | Lynch, Michael E | Engagement Review     | 04/01/10 | 0.6   |
| 613877    | SW - West Allis Senior Living, LLC                    | Price, Andrew J  | Workpapers/Fieldwork  | 04/27/10 | 0.5   |
|           | SW - West Allis Senior Living, LLC Total              |                  |                       |          | 1.1   |
| 614807    | SW - West Salem Orchard Heights Ownership, LLC        | Seeds, Abbey     | Workpapers/Fieldwork  | 04/08/10 | 0.1   |
|           | SW - West Salem Orchard Heights Ownership, LLC Total  |                  |                       |          | 0.1   |
| 614808    | SW - West Salem Orchard Heights, LLC                  | Seeds, Abbey     | Workpapers/Fieldwork  | 04/08/10 | 0.1   |
|           | SW - West Salem Orchard Heights, LLC Total            |                  |                       |          | 0.1   |
| 613922    | SW - West Salem Senior Living, LLC                    | Seeds, Abbey     | Workpapers/Fieldwork  | 04/08/10 | 0.1   |
|           | SW - West Salem Senior Living, LLC Total              |                  |                       |          | 0.1   |
| 614099    | SW - Western Pennsylvania Senior Living GP, LLC       | Shahbaz, Sarah   | Workpapers/Fieldwork  | 04/26/10 | 0.3   |
|           | SW - Western Pennsylvania Senior Living GP, LLC Total |                  |                       |          | 0.3   |
| 613888    | SW - Wilsonville Retirement, LLC                      | Cockburn, Rob L  | Engagement Review     | 04/02/10 | 1.8   |
|           | SW - Wilsonville Retirement, LLC Total                |                  |                       |          | 1.8   |
| 613890    | SW - Woodside Assisted Living Community, LLC          | Cockburn, Rob L  | Engagement Review     | 04/02/10 | 1.7   |
|           | SW - Woodside Assisted Living Community, LLC Total    |                  |                       |          | 1.7   |
|           | Grand Total   |                  |                       |          | 219.2 |